

The Library of Congress'

EARLY STATE RECORDS PROJECT

converted from the original microfilm held by the
Vincent C. Immel Law Library, Saint Louis University

through the generous support of a grant from the

Council on Library and Information Resources

Mississippi Railroad Commission reports

reformatted from the original and including:

Report of the Railroad Commissioners, <1885>

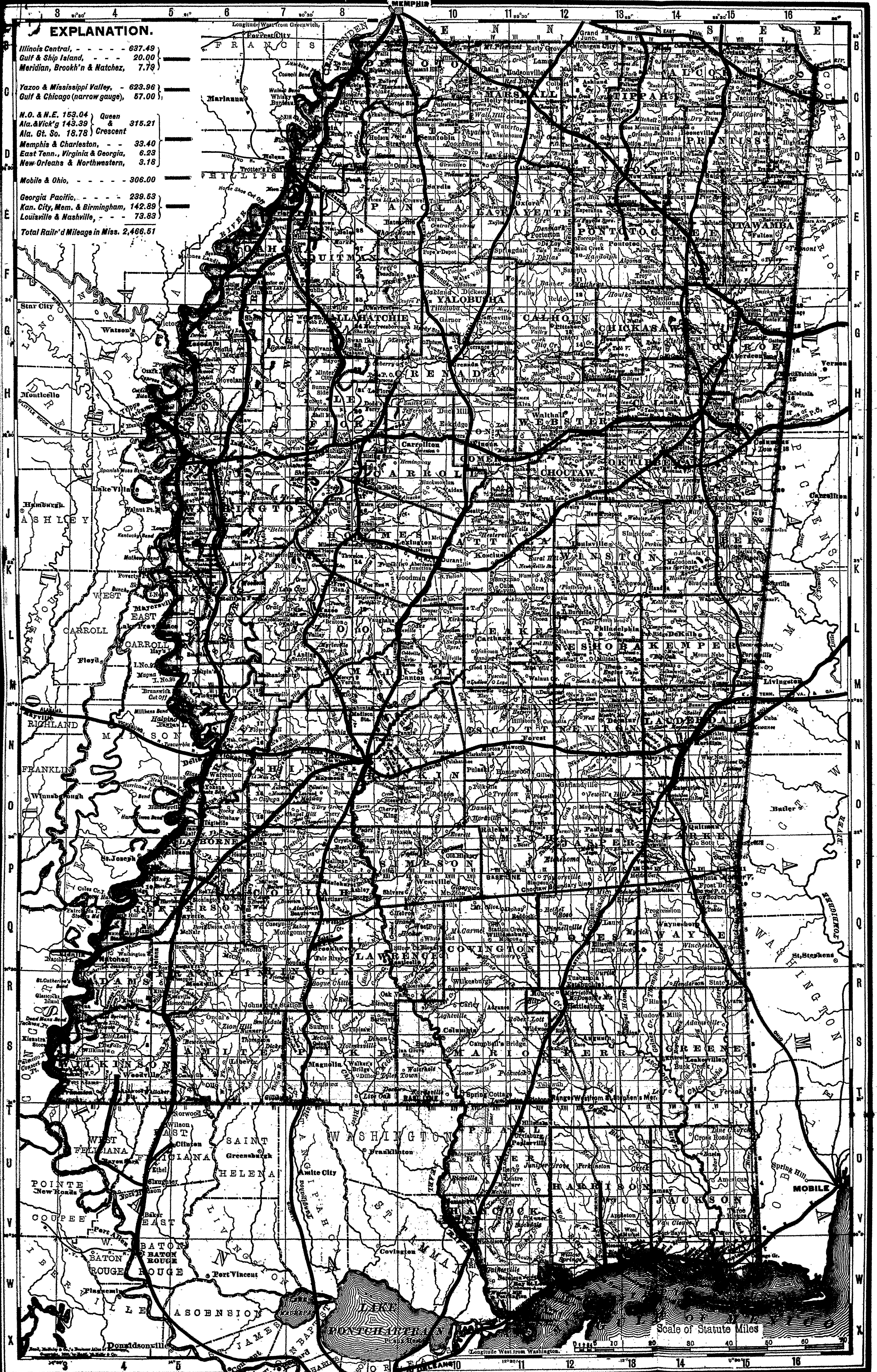
Annual report of the Railroad Commission of the State of Mississippi, 3rd and 4th (1890)

Biennial report of the Railroad Commission of the State of Mississippi, 3rd (1891)-<5th (1896)>

RAILROAD COMMISSIONERS' MAP OF MISSISSIPPI.

EXPLANATION.

Illinois Central, - - - - -	637.48
Gulf & Ship Island, - - - - -	20.00
Meridian, Brook'n & Natchez, - - - - -	7.79
Yazoo & Mississippi Valley, - - - - -	623.96
Gulf & Chicago (narrow gauge), - - - - -	57.00
N.O. & N.E. 153.04	Queen
Ala. & Vic'g 143.39	& 315.21
Ala. Gt. So. 18.78	Crescent
Memphis & Charleston, - - - - -	33.40
East Tenn., Virginia & Georgia, - - - - -	6.23
New Orleans & Northwestern, - - - - -	3.18
Mobile & Ohio, - - - - -	306.00
Georgia Pacific, - - - - -	239.53
Kan. City, Mem. & Birmingham, 142.89	
Louisville & Nashville, - - - - -	73.83
Total Rail'd Mileage in Miss. 2,466.51	



Scale of Statute Miles

FOURTH BIENNIAL REPORT

—OF THE—

Railroad Commission

—OF THE—

STATE OF MISSISSIPPI,

—FOR THE—

TWO YEARS ENDING JUNE 30TH, 1893.

J. F. SESSIONS, President.

WALTER McLAURIN,

J. H. ASKEW,

Commissioners.

SIDNEY L. McLAURIN, Secretary.

JACKSON, MISS..

THE CLARION-LEDGER PUBLISHING COMPANY.

1893.



FOURTH BIENNIAL REPORT.

JACKSON, MISS., November 22, 1893.

To Gov. J. M. Stone :

The Code of 1892 requires biennially a report from the Railroad Commission for the two years preceding, ending on the 30th of June each year.

The statistical and other data contained in this report will comprise the period named, together with all other transactions of importance since the 30th of June, 1893, and up to the date of this report.

To do this is specially important, because the assessments of 1893 are required by law to be made after June 30. These assessments have been concluded, and are tabulated for the year in the appendix.

In fact, the tabular statements in this report are given in detail only as to the year 1893, for the reason that to have included the same items in detail as to 1892 would have greatly enlarged the report and increased unnecessarily the cost of publication, and therefore only condensed tabular statements are reported for 1892.

The scope of work devolved upon the Railroad Commission by the Code of 1892, whereby the assessment of railroads, telegraph, express and sleeping car property is required to be made by us, and the power to revise the tariff of charges of all these companies is also given, has largely added to the importance and amount of the work of the Commission.

As to the railroad supervision proper, we have continued the conservative policy heretofore pursued by us since the adoption of the important amendatory legislation in 1886 and subsequent years.

Our purpose throughout these years has been to secure better depot accommodations, fair and reasonable rates within the State, for passengers and freight, and safe roadbeds and tracks. These objects can be justly secured by requiring such improvements and by making such revisions of tariffs from time to time as the income of the railroad companies warranted.

Our position we regard as *quasi judicial* in character, and we have sought, while endeavoring to do everything promotive of the welfare of the public, to always accomplish it within the limit of reasonableness, so as to be mindful of the legislative injunction contained in the original law establishing the Commission (Acts of 1884):

"To allow a fair and just return on the value of each railroad, its appurtenances and equipments," and embodied in Section 4290 of the Code of 1892, as follows:

"In revising, fixing and regulating charges for transportation, the Commission shall take into consideration the character and nature of the service to be rendered, and the entire business of the railroad and its earnings from all kinds of traffic, and shall so revise, fix and regulate the charges as to allow reasonable compensation for the services rendered."

The same requirements extend to express, telegraph, telephone and sleeping car companies. (Section 4291.)

It is unfortunately true of a number of the railroads operating in Mississippi that the volume of business done is not sufficient to enable them to yield a fair income. Their reports to the Commission, made quarterly, as well as their annual reports for each year ending June 30, show this, especially during the two years embraced in this report.

This is largely attributable to the general business and financial depression that has characterized this period in every department.

We have felt it to be incumbent upon us, in the fair and impartial discharge of our duties, within the meaning both of the spirit and the letter of the law, to regard this business depression in both the orders that we have made as to rates and in fixing the valuation of property for assessment and taxation.

This continued depression of values, therefore, accounts for the lessening of the assessments in 1898 as compared with 1892.

We said in our report to the Legislature two years ago that, "in our judgment, it is of much greater importance to make of our existing lines of railway, solid, safe and reliable highways, with every improved equipment and safety appliance, than it is to project, or prematurely build, new lines to lead a precarious existence, and requiring abnormally high tariffs to secure reasonable returns." Subsequent experience confirms us in this view. We are glad to note, and to be able to report, from the numerous inspections we have made, that there has been a general and marked improvement on many of the lines during the past two years,

in the solidity of the tracks. Very many wooden trestles have been supplanted by brick culverts or iron piping and tiling, and "filled in" solidly with earth. Embankments have been enlarged and well sodded, and many wooden bridges have been removed and replaced with substantial iron bridges.

IMPROVED TRAIN SERVICE.

There has also been a great improvement in the train service on several of our important through lines by the addition of solid "vestibule" trains for through business, thereby increasing both the safety and comfort of passengers.

SAFETY APPLIANCES.

The increased use of the "air brake," on both passenger and freight trains, also adds largely to the safety of both employes and the public, and too much cannot be done to promote and secure the more extended use of these, and all other safety appliances, such as automatic couplers, signals, etc. The security, not only of passengers, but of the army of men now employed in railroad transportation throughout the country demands that this subject should receive at the hands of the lawmaking department of the government and those charged with its administration and enforcement, every encouragement possible. The work of the National Railroad Commission in this respect should be supplemented by State co-operation, as to local travel and transportation.

THE LOCOMOTIVE ENGINEER.

No officer in the government, or in the management of railroads, fills a more important place than the brave locomotive engineer, who has in his keeping during all the weary hours of the longest journey, through sunshine and storm, and the darkest hours of the long night, the lives of so many human beings, as are carried by the crowded passenger train. His compensation should not only be commensurate with his great responsibility and risk, but should be such as will always secure the best, bravest and steadiest men, and his risk should not be increased by lax legislation or a failure to properly enforce the laws and safeguards erected for the protection of the public and himself as well, for the risk is incurred by both.

DEPOT BUILDINGS AND IMPROVEMENTS.

In our last Biennial report, made November, 1891, we

said: "In addition to new depot buildings and enlargement, given in our former reports, made by the order or at the instance of the Commission, aggregating for the years included in said reports (beginning with 1886, and ending with 1889), nearly one hundred in number, we have, by the continuance of the policy of gradual improvement, caused to be erected or enlarged since then passenger or freight depot buildings, frequently including freight platforms, at the following stations." Here follows a list of the depots caused to be built or enlarged on the various roads during the years 1890 and 1891, amounting to forty-seven in number. We have now to add that during the years embraced in this report, 1892 and 1893, we have had built or enlarged other passenger or freight depot buildings to the number of thirty-eight, as follows:

On the Y. & M. V. Railroad: At Roxie, additional waiting room; Carlisle, new depot; Arcola, additional waiting room; Alligator Lake, additional waiting room; Evansville, additional waiting room; Learned, depot remodeled; Red Lick, new depot; Fayette, new depot; Hays, depot remodeled; Hamburg, additional waiting room and cotton platform; Port Gibson, depot remodeled and enlarged; Martin, additional waiting room; Whittaker, pagoda and freight room erected.

On the I. C. R. R.: Brookhaven, depot remodeled; Canton, new depot; Durant, new depot; Nesbitt, additional waiting room; Longview, new depot; Popes, new depot; Lexington, depot enlarged and remodeled; Hardy, additional waiting room.

On the Georgia Pacific R. R.: Waverly, new depot; Baird, additional waiting room; Indianola, two waiting rooms and freight depot enlarged; Stoneville, additional waiting room; Phœbee, additional waiting room.

On the N. O. & N. E. R. R.: Hattiesburg, new depot; Purvis, additional waiting room; Pachuta, depot ordered and being built; Laurel, additional waiting room.

On the K. C. M. & B. R. R.: Myrtle, additional waiting room; Miller, new depot.

On the Mobile & Ohio R. R.: Guntown, depot enlarged and remodeled; Marion, new depot; Sucarnochee, new depot; Meridian, union passenger depot.

On the L. & N. R. R.: Gulfport, new depot.

On the A. & V. R. R.: Smith Station, new depot.

PASSENGER TARIFFS.

The last revision of the tariff for passengers, made prior to our last report, effected an uniform rate throughout the

State of three cents per mile; and this is now the established and well understood rate in Mississippi.

There was permitted a minimum charge of not exceeding twenty-five cents for short hauls, but this minimum has been still further reduced, and the minimum short haul charge is now ten cents.

CLASSIFICATION.

The classification authorized throughout the State is now the Southern Railway and Steamship Association Classification, with such exceptions permitted the several railway companies as the peculiarities of their business and connections warranted.

FREIGHT TARIFFS.

We have, either on application or at our instance, made various revisions of tariffs, and established or approved as submitted to us, various commodity tariffs during the years embraced in this report. These are of record and on file in our office. Our policy continues to be to approve or to establish such commodity tariffs as will encourage diversification of the products of the State and aid our people to become self-supporting.

INSPECTION.

We have each year made the customary annual tour of inspection over the various roads of the State; sometimes in a body and sometimes separately, as opportunities would admit. After each inspection, a written report of the same is made to the Commission, filed and recorded in our office. These inspections enable us to see personally, not only the condition of the road-bed and track, but the condition of the depot buildings, the character of the improvements needed and of the work done that has been required by previous orders of the Commission. In addition, visits of inspection have been made to various counties in the State, complaints heard and reported to the Commission, at the regular semi-monthly meetings, and at these meetings, after citation to the railroad, express or telegraph companies, interested, have been determined by the whole Board.

ASSESSMENTS OF RAILROADS, ETC.

We give in the appendix tabular statements showing the assessment by counties and by companies of the railroad

property, also of the property of the express and telegraph companies, and we give in another table the classification of railroads under section 3379 of the Code, for purposes of privilege taxation. The assessments, it will be seen, for the year 1892 aggregate in valuation the sum of \$26,924,595, and the State tax the sum of \$134,622.74. When we remember that in addition to this the railroads pay a privilege tax to the State of \$20 per mile for first-class railroads, \$15 per mile for second-class, \$10 per mile for third-class, and \$2 per mile for narrow guage; and that the county taxes paid on this assessment will average probably twice as much throughout the State as the State tax, and that there is paid to all incorporated towns and cities a municipal tax on the same assessment, as well as a separate levee tax in the counties in the Yazoo Mississippi Delta, it will be seen that the railroads now pay a fair proportion of the taxes required for the support of the government, State, county and municipal. The aggregate of the railroad valuation for the year 1893 is less than the year preceding, and this is attributable, as already stated, to the financial depression and shrinkage in values during the present year. The total valuation of railroads for the year 1893 was \$24,022,479, and the State tax is \$120,110.50.

The privilege tax remains the same. For purposes of comparison, we will state that under the old system in existence prior to the adoption of the present Constitution and the Code of 1892, the State tax paid by railroads was \$70,965.10 for the year 1891 (see Auditor's report for 1890 and 1891, page 242), adding to the State advalorem tax paid by railroads the privilege tax paid by them for the year 1892, viz.: \$37,434.76; for the year 1893, \$35,794.15, we have total State tax for the year 1892, the sum of \$172,057.50, and for the year 1893, the sum of \$155,904.65. So it is seen that the revenue derived from the taxation of railroads is more than double what it was under the old system.

These figures are subject to such modification as the deduction of such roads as are held to be non-taxable would make, except the Canton, Aberdeen and Nashville Railroad, which has not been assessed by us for advalorem taxes.

But the provisions in some of the constituent charters of the Yazoo & Mississippi Valley system (the old L. N. O. & T. R. R.) that such part is non-taxable as long as its earnings are applied to the reimbursement of amount expended for the construction of the road, makes such parts practically non-taxable.

We were advised by the Attorney-General that such provision did not relieve us of the duty of assessing such part,

and so the assessment of the whole system was made, leaving it to the judicial authorities to determine the question of exemption from taxation claimed.

The telegraph companies in the State were assessed as shown in the table in the appendix to this report, and amount to the sum of \$172,931 for the year 1892, and the sum of \$188,631 for the year 1893.

A similar tabular statement will show the assessment of the property of express companies in the State, amounting for the year 1892 to \$8,989, and for the year 1893, to \$11,586.

Sleeping car companies were assessed for the year 1892 at \$87,469, and for the year 1893, at \$87,469. As explanatory, reference is made to appendix table marked "Sleeping Car Assessment."

TELEPHONE COMPANIES.

Telephone companies were not assessed by us, for the reason that the Attorney General gave us his opinion, in September, 1892, that they were not subject to assessment by the Railroad Commission.

REVISION OF TELEGRAPH AND EXPRESS TARIFFS.

We issued on April 9, 1893, "Telegraph Circular No. 1," fixing the rate for ten-word messages to any point in the State at twenty-five cents, and not more than two cents for each additional word on a day message, or one cent for each additional word in a night message. A copy of the circular is printed on the appendix to this report, and marked "Telegraph Circular No. 1."

We have authorized the merchandise rate prevailing in the Southern Express Company and the American Express Company (the only companies doing local business in this State) in the main, as presented to us by those companies, but we have fixed a twenty-five cent rate for all packages not exceeding five pounds in weight, or \$5 in value, between any two points in the State, in either the Southern Express Company or the American Express Company, and not to exceed thirty cents when it goes over the lines of both companies. This regulation appears in our Express Circular No. 4, which will be found in the appendix hereto.

As to sleeping car companies, we have revised the tariff of charges as to berths, so as to remove some existing discrimination. For example: The tariff from Meridian to Artesia was \$2, and from Meridian to Vicksburg, or *vice versa*, was \$2, and from McComb City to Canton the same; but all these

have been reduced to \$1.50 for one berth, which is sufficient to accommodate two passengers.

RAILROAD MILEAGE IN MISSISSIPPI.

In the proper table in the appendix appears by railroads the extent of railroad mileage in Mississippi, aggregating 2466.50 miles, being an increase of mileage since our last report of two years ago of only ten miles.

ACCIDENTS.

We also append a table showing the number of persons killed or injured for the year ending June 30, 1898, on all the roads in the State, and by comparing the table with that of two years ago, it will appear that the number has been considerably reduced.

APPROPRIATIONS.

No appropriation was made by the last Legislature to cover office and other expenditures by the Railroad Commission. While stationery, stamps, etc., required in the office, have been supplied under the general laws, as other State offices have been, yet we have sometimes been embarrassed by inability to pay costs to sheriffs for serving process and to buy necessary books for use in our office.

J. F. SESSIONS,
J. H. ASKEW,
WALTER McLAURIN,
Railroad Commissioners.

RAILROAD MILEAGE IN MISSISSIPPI.

ON JUNE 30, 1898,

	Miles.
Illinois Central.....	687.49
Yazoo & Mississippi Valley.....	628.96
Mobile & Ohio.....	806.00
Georgia Pacific.....	289.53
New Orleans & Northeastern.....	153.04
Alabama & Vicksburg.....	148.89
Kansas City, Memphis & Birmingham.....	142.89
Louisville & Nashville.....	78.83
Gulf & Chicago (narrow gauge).....	57.00
Memphis & Charleston.....	38.40
Alabama Great Southern.....	18.78
East Tennessee, Virginia & Georgia.....	6.28
Gulf & Ship Island.....	20.00
New Orleans & Northwestern.....	3.18
Meridian, Brookhaven & Natchez.....	7.79
Total.....	2466.51

REPORT OF THE ILLINOIS CENTRAL RAILROAD COMPANY

FOR THE YEAR ENDING JUNE 30, 1898.

This company leases the Chicago, St. Louis & New Orleans, the Canton, Aberdeen & Nashville and the original Yazoo & Mississippi Valley Railroads. The portion of the latter railroad leased includes 140.36 miles. The report, however, is for the entire line.

Date of organization, February 10, 1851.

Reference to charter and amendments: The Illinois Central Railroad Company was chartered under laws of Illinois, February 10, 1851. The Canton, Aberdeen & Nashville Railroad Company, and the Yazoo & Mississippi Valley Railroad Company were chartered under acts approved February 17, 1882. The Chicago, St. Louis & New Orleans Railroad Company was formed by consolidation of the New Orleans, Jackson & Great Northern and Mississippi Central Railroad Companies, under act of Mississippi of February 27, 1878, and recently bought and merged the Mississippi & Tennessee Railroad Company.

Directors.	P. O. Address.	Expiration of Term.
John P. Altgeld, Gov. } of Illinois (ex officio) }	Springfield, Ill.....	January, 1897
B. F. Ayer.....	Chicago.....	October, 1898
Walther Luttgen.....	New York.....	" "
J. W. Auchincloss.....	".....	" "
Oliver Harriman.....	".....	" 1894
John W. Doane.....	Chicago.....	" "
Chas M. Beach.....	Hartford, Conn.....	" "
Stuyvesant Fish.....	Chicago.....	" 1895
Edw. H. Harriman.....	New York.....	" "
S. Van Rensselaar.....	".....	" 1896
Chas. A. Peabody, Jr.....	".....	" "
J. C. Welling.....	Chicago.....	" "

Number of stockholders at last election, 4198.

Date of last meeting of stockholders for election of directors, October 12, 1892.

Location of general offices, Park Row Station, Chicago.

Officers of Company.	Residence.
President.....	Stuyvesant Fish.. Chicago.
Vice-President	J. O. Welling..... "
Second Vice-President...	J. T. Harrahan... "
Secretary	A. G. Hackstaff .. New York.
Treasurer.....	Henry DeWolf... Chicago.
Local Treasurer.....	R. S. Charles New Orleans.
General Counsel.....	B. F. Ayer..... Chicago.
General Solicitor	James Fentress... "
General Superintendent..	A. W. Sullivan... "
Ass't Gen. Supt	M. Gilleas..... Memphis, Tenn.
Traffic Manager	T. J. Hudson..... Chicago.
General Freight Agent..	D. B. Morey..... New Orleans.
General Pass. Agent....	A. H. Hanson Chicago.
Ass't Gen'l Pass. Agent..	J. W. Coleman ... New Orleans.
Divis'n Superintendent..	N. D. Wiggins ... Jackson, Tenn.
"	" .. O. M. Dunn..... New Orleans.
"	" .. J. B Kemp..... Memphis, Tenn.

LENGTH OF MAIN LINE AND BRANCHES.

Total lines, 2888.80 miles.

	Miles.
Length of main line in Mississippi.....	801.62
Memphis branch in Mississippi.....	89.25
Canton, Aberdeen & Nashville Railroad.....	87.89
Yazoo & Mississippi Valley Railroad (Yazoo branch)	140.86
Kosciusko branch, Kosciusko Junction to Kosciusko	18.87

Total mileage in Mississippi 687.49

FINANCIAL.

Amount capital stock authorized.....	\$50,000,000 00
Amount capital stock issued.....	50,000,000 00
Number of shares	500,000

Dividends declared during the years ended June 30, 1892, 5 per cent.; June 30, 1893, 5 per cent.

Funded Debt:	Am't Issued.
Mortgage bonds.....	\$14,900,000 00
Miscellaneous obligations.....	48,266,000 00
Income bonds	None.
Total funded debt	63,175,000 00

Total cost of construction and equipment....	44,486,471	55
Cost per mile	63,056	66

Income Account:

*Gross receipts from operation.....	\$19,993,281	43
*Less operation expenses	13,157,128	69
*Income from operation	6,836,152	74
Income from other sources.....	\$1,515,094	60
Total income.....	8,351,247	34
Deduction from income on account interest, rent, taxes, etc.	5,672,587	75
Net income.....	2,678,659	59
Less dividend 5 per cent.....	2,500,000	00
Surplus.....	178,659	59

Contract with Express Companies:

With American Express and Southern Express Companies, whereby they pay agreed per diem rates for regular facilities, and extra for excess.

Contract with Sleeping Car Companies:

Contract June 1, 1891, with Pullman's Palace Car Company for twenty-five years. The Pullman Company to furnish the sleeping cars, and the railroad companies paying the usual mileage rates therefor.

Contract with Telegraph Companies:

Contract with Western Union Telegraph Company, which company furnishes the material and supplies and takes the receipts, the railroad company furnishing the labor.

Average daily compensation of

General officers.....	\$12	98
General office clerks.....	2	25
Station agents....	1	89
Engineers.....	3	60
Firemen.....	2	02
Conductors....	3	40
Machinists.....	2	51
Carpenters.....	2	25
Section foreman.....	1	70
Switchmen, flagmen and watchmen.....	2	20
Telegraph operators and dispatchers.....	1	77

*These figures being for the whole line of the Illinois Central Railroad, we add the corresponding information for the lines south of the Ohio River, as follows:

Gross receipts from operation....	\$5,421,622	26
Less operation expenses and taxes.....	4,413,859	40
Income from operation.....	\$1,007,762	86

WHOLE LINE.

Passenger receipts per miles of road.....	\$ 2158 89
Passenger receipts per train mile	.98
Number of passengers carried earning revenue	17,661,828
Number of passengers carried one mile.....	257,744,648
Average distance carried.....	15
Number tons of freight carried.....	8,180,853
Number tons of freight carried one mile.....	1,512,542,558
Freight receipts per mile of road.....	\$4433 08
Freight receipts per train mile.....	1 29
Gross receipts per mile of road.....	6922 16
Expenses per mile of road.....	4555 32
Income from operation per mile of road.....	2366 84

Freight traffic classified according to commodities ;

	Per cent. of Traffic
Grain, flour, etc.....	18.61
Cotton.....	1.58
Fruit, vegetables, etc.....	3.11
Live stock, dressed meats, etc.....	4.71
Coal, ores, coke, etc.....	33.98
Lumber.....	14.17
Sugar.....	.68
Iron, cement, etc.....	5.71
Agricultural implements, wagons, etc.....	.46
Wines, liquors and beers.....	.56
Household goods and furniture.....	.50
Oils.....	1.21
Merchandise.....	2.74
Miscellaneous.....	11.98

Equipments :

Locomotives.....	609
Cars in passenger service.....	640
Cars in freight service.....	16,698
Gravel cars, cabooses, etc.....	498
Cars leased.....	None.

Number of new steel rails laid during the year 6843.10 tons

Number of new ties laid during the year..... 919,434

Accidents in the State of Mississippi:

Number of employees killed.....	7
Number of employees injured	196
Number of passengers killed.....	1
Number of passengers injured.....	9
Number of trespassers killed.....	18
Number of trespassers injured.....	27

Number of others killed.....	None
Number of others injured.....	2

STATIONS IN MISSISSIPPI.

Main Line—Distance from Michigan City.

	Miles.		Miles.
Michigan City.....		Canton.....	182
Lamar.....	6	Calhoun.....	189
Hudsonville.....	11	Madison.....	193
Holly Springs.....	19	Tougaloo.....	198
Waterford.....	28	Jackson.....	205
Abbeville.....	38	Byram.....	214
Oxford.....	48	Terry.....	221
Taylors.....	56	Crystal Springs.....	230
Springdale.....	60	Gallman.....	234
Water Valley.....	65	Hazlehurst.....	239
Coffeeville.....	78	Martinsville.....	244
Torrence.....	86	Beauregard.....	249
Grenada.....	94	Wesson.....	251
Elliot's.....	102	Montgomery.....	255
Duck Hill.....	106	Brookhaven.....	259
Winona.....	117	Bogue Chitto.....	270
Vaiden.....	127	Johnston.....	276
West's.....	137	Summit.....	280
Durant.....	147	McComb City.....	283
Goodman.....	155	Magnolia.....	290
Pickens.....	162	Chattawa.....	296
Vaughn.....	168	Osyka.....	300
Ways Bluff.....	173		

Memphis Division—Distance from Grenada.

	Miles.		Miles.
Hardy.....	8	Como.....	56
Scobey.....	13	Senatobia.....	63
Tillatoba.....	16	Coldwater.....	69
Oakland.....	22	Loves.....	73
Harrison.....	27	Hernando.....	78
Pope.....	34	Nesbits.....	82
Courtland.....	36	Horn Lake.....	88
Batesville.....	41	Whitehaven, Tenn.....	92
Sardis.....	50	Memphis, Tenn.....	100

Aberdeen Branch—Distance from Durant.

	Miles.		Miles.
Durant.....		Kosciusko.....	21
Kosciusko Junction.....	3	Ethel.....	30
Sallis.....	10	McCool.....	39

RAILROAD COMMISSION.

17

	Miles.		Miles.
Wier's.....	45	Pearsons.....	81
Fentress.....	50	Osborn.....	85
Ackerman.....	53	Muldrow.....	87
Sturgis.....	61	West Point.....	92
Bradley.....	67	Whites.....	96
Cook's Mill.....	68	Strongs.....	98
Longview.....	70	Reynolds.....	102
Starkville.....	78	Aberdeen.....	108

Yazoo Branch—Distance from Jackson.

	Miles.		Miles.
Pocahontas.....	14	Durant.....	99
Flora.....	19	Lexington.....	87
Morey.....	24	Howard.....	78
Bentonla.....	26	Tchula Junction.....	71
Anding.....	30	Tchula.....	73
Valley.....	38	Keirn.....	79
Yazoo City.....	45	Cruger.....	83
Eden.....	56	Sidon.....	89
Bee Lake.....	61	Rising Sun.....	93
Thornton's.....	63	Greenwood.....	98
Good Hope Gin.....	65	Dodd's Ferry.....	107
Mileston.....	67	Le Flore.....	111
Shackelford.....	70	Parsons.....	115

YAZOO AND MISSISSIPPI VALLEY RAILROAD CO.

FOR THE YEAR ENDED JUNE 30, 1893.

Embracing the operations of the road lately known as the
L. N. O. & T. Ry, from November 1, 1892, to June
30, 1893.

Date of organization, February 17, 1882.

Charter: The Yazoo and Mississippi Valley Railroad Company was chartered under the laws of the State of Mississippi, Act approved February 17, 1882. West and East R. R. Co., incorporated April 15, 1873. Yazoo and Mississippi Valley R. R. Co., incorporated February 17, 1882. Consolidated November 30, 1886. Louisville, New Orleans and Texas Ry Co., incorporated August 12, 1884, consolidated October 24, 1892. Actual transfer made as of November 1, 1892.

DIRECTORS.

POSTOFFICE ADDRESS.

EXPIRATION
OF TERM.

Stuyvesant Fish..... Chicago..... October, 1893

Adolphe Schrieber.....	New Orleans.....	October, 1893
W. C. Craig.....	Yazoo City.....	October, 1893
Chas. A. Peabody, Jr....	New York.....	October, 1893
J. W. Auchincloss.....	New York.....	October, 1894
Walther Luttgen.....	New York.....	October, 1894
E. H. Harriman.....	New York.....	October, 1894
J. T. Harahan.....	Chicago.....	October, 1894
S. Van Rensselaar Cruger.	New York.....	October, 1895
G. W. McGinnis.....	Memphis.....	October, 1895
R. C. Shepherd.....	Yazoo City.....	October, 1895
J. C. Welling.....	Chicago.....	October, 1895

Number of stockholders at last election, 14.

Date of last meeting of stockholders for election of directors, October 15, 1892.

Location of general office, Memphis, Tenn.

OFFICERS OF COMPANY.

RESIDENCE.

President.....	Stuyvesant Fish..	Chicago.
Vice-President.....	J. C. Welling....	Chicago.
Second Vice-President..	J. T. Harahan....	Chicago.
Third Vice-President....	J. M. Edwards....	Memphis.
Secretary.....	A. G. Hackstaff..	New York.
Treasurer.....	Henry DeWolf....	Chicago.
Local Treasurer.....	R. S. Charles....	New Orleans.
General Counsel.....	B. F. Ayer.....	Chicago.
General Solicitor.....	Jas. Fentress....	Chicago.
General Superintendent..	A. W. Sullivan....	Chicago.
Ass't Gen'l Sup't.....	M. Gilleas.....	Memphis.
Division Superintendent.	A. A. Sharp.....	Memphis.
Division Superintendent.	W. S. King.....	New Orleans.
Traffic Manager.....	T. J. Hudson....	Chicago.
General Freight Agent..	D. B. Morey.....	New Orleans.
Ass't Gen. Freight Agent.	W. D. Hurlbut...	Memphis.
Gen. Passenger Agent..	A. H. Hanson....	Chicago.
Ass't Gen. Pass. Agent..	J. W. Coleman...	New Orleans.
Land Commissioner.....	E. P. S. Kene...	Chicago.
Ass't Land Commiss'ner.	G. W. McGinnis..	Memphis.

LENGTH OF MAIN LINE AND BRANCHES.

Total lines, 807.27 miles.

MILES.

Length of main line in Mississippi.....	314.92
Helena branch.....	20.24
Riverside division.....	142.74
Tallahatchie branch.....	39.60
Natchez, Jackson & Columbus R. R.....	98.32

Bayou Sara branch in Mississippi.....	8.14
Total mileage in Mississippi.....	623.96

FINANCIAL:

Amount of capital stock authorized.....	\$ 15,000,000 00
Amount of capital stock issued.....	5,643,400 00
Number of shares authorized.....	150,000 00
Dividends declared during the year.....	None.

Funded debt. Amount issued.

(Representing 947.63 miles of road.)

Mortgage bonds.....	\$ 25,936,000 00
Miscellaneous obligations.....	None.
Income bonds.....	10,000,000 00
Total funded debt.....	35,936,000 00
Total cost of construction and equipment..	46,752,308 34
Cost per mile, (947.63 miles).....	49,336 04

Income account:

(807.27 miles.)

Gross receipts from operation...*	\$ 2,390,410 89
Less operation expenses.....	1,613,348 17
Income from operation.....	777,062 72
Income from other sources.....	17,886 67
Total income.....	794,949 39
Deduction from income on account of interest, taxes, etc.....	604,404 93
Net income.....	190,544 46
Surplus for 8 months ending June 30, 1893..	190,544 46

Income account:

(140.36 miles.)

Income from lease of road, guaranteed net receipts	\$ 100,000 00
Income from other sources.....	188 90
Total income.....	100,188 90
Deductions from income on account interest, etc.....	140,082 51
Net income, deficit.....	39,893 61
Deficit from operations of the year ended June 30, 1893.....	39,893 61

CONTRACT WITH EXPRESS COMPANIES—The Southern Express Company operates on 807.27 miles of road, compensation being 40 per cent. of gross receipts from all express business with a guarantee of \$50,000 per annum, in effect March 1, 1892.

The American Express Company operates on 140.36 miles of road. The Railroad Company furnishes the cars and the Express Company pays agreed per diem rates for regular facilities and extra for excess.

CONTRACT WITH SLEEPING CAR COMPANIES.—Pullman's Palace Car Company operates the Sleeping Cars. The Pullman Company furnishing the sleeping cars and the Railroad Company paying the usual mileage rates.

CONTRACTS WITH TELEGRAPH COMPANIES.—The Y. & M. V. R. R. owns and operates its own line of telegraph upon 807.27 miles of road, and the Western Union Telegraph operates the 140.36 miles of road. The Telegraph Company furnishes the material and supplies and takes the receipts, the Railroad Company furnishes the labor.

Average daily compensation of,
(807.27 miles.)

General officers.....	\$ 9 26
General office clerks.....	2 21
Station agents.....	1 94
Engineers.....	4 06
Firemen.....	1 94
Conductors.....	3 41
Machinists.....	3 30
Carpenters.....	2 03
Section foremen.....	2 13
Switchmen, flagmen and watchmen.....	2 14
Telegraph operators and dispatchers.....	2 25

STATISTICS.

(807.27 miles.)

Passenger receipts per mile of road.....	\$ 808 84
Passenger receipts per train mile.....	95
Number of passengers carried earning revenue..	530,348
Number passengers carried one mile.....	21,933,704
Average distance carried.....	41
Number tons freight carried.....	813,343
Number tons freight carried one mile.....	209,373,563
Freight receipts per mile of road.....	\$ 2,045 31
Freight receipts per train mile.....	1 60
Gross receipts per mile of road, passenger and freight.....	2961 10
Expenses per mile of road.....	1998 52
Income from operation per mile of road.....	962 58

Freight traffic classified according to commodities :

	Per cent. of traffic.
Grain, flour, etc.....	27.24

RAILROAD COMMISSION.

21

Cotton	10.46
Fruit, vegetables, etc.....	7.36
Live-stock, dressed meats, etc.....	3.26
Coal ore, coke, etc.....	8.55
Lumber.....	13.43
Oils	2.15
Sugar.....	3.81
Iron, cement, etc.....	4.52
Agricultural implements, wagons, etc.....	1.14
H. H. goods and furniture.....	.31
Merchandise.....	2.44
Miscellaneous	15.33

Equipment:

Locomotives.....	105
Cars in passenger service.....	75
Cars in freight service.....	3140
Gravel cars, cabooses, etc.....	122
Cars leased.....	None.
New rails latd during the year.....	None.
Number of new ties laid during the year.....	117,878

ACCIDENTS IN THE STATE OF MISSISSIPPI.

Number of employees killed.....	7
Number of employees injured.....	68
Number of passengers killed.....	None
Number of passengers injured.....	6
Number of trespassers killed	4
Number of trespassers injured	8

STATIONS IN MISSISSIPPI.

Distance from Lakeview:

	Miles.		Miles
Lakeview		Clarksdale	65
Walls	3	Bobo	70
Lake Cormorant.....	8	Alligator Lake.....	74
Penton.....	13	Duncan.....	78
Robinsonville	17	Shelby	85
Hollywood	22	Merrigold	93
Tunica	27	Renovo	97
Evansville.....	30	Cleveland	100
Clayton	33	Shaws	110
Lula	44	Helm.....	118
Coahoma	52	Elizabeth	124
Clover Hill.....	58	Leland	126
Lyon	62	Burdette	129

Arcola.....	132	Yokena.....	215
Estill.....	135	Allens.....	220
Hollandale.....	139	Ingleside.....	226
Percy.....	143	Port Gibson.....	232
Panther Burn.....	146	Russums.....	239
Nitta Yuma.....	149	Hays.....	244
Anguilla.....	153	Harriston.....	251
Rolling Fork.....	159	McNair.....	258
Egremont.....	162	Hamburg.....	263
Cary.....	166	Roxie.....	268
Valley Park.....	180	Knoxville.....	278
Redwood.....	192	Gloster.....	294
Vicksburg.....	202	Centreville.....	302
Glass.....	212	Whittaker.....	308

Mobile & New Orleans West Branch.—Distance from Trotters Point:

	Miles		Miles
Trotters Point.....		Yazoo Pass.....	10
Glendale.....	1	Ina.....	11
Powells.....	4	Perkins.....	12
Danforth.....	5	Wildwood.....	14
Mascot.....	6	Matagorda.....	16
Lula.....	7	Jonestown.....	17
Kenambu.....	8	Eagles Nest.....	19
Barbee's.....	9		

Riverside Branch.—Distance from Coahoma:

	Miles		Miles
Coahoma.....		Nicholson.....	54
Armstead.....	5	Boulah.....	55
Friars Point.....	6	Christmas.....	57
Dickerson.....	10	Lobdell.....	60
Stovall.....	11	Benoit.....	66
Roselle.....	13	Scott.....	71
McLemore.....	14	Lamont.....	75
Sherard.....	18	Winterville.....	78
Green Grove.....	23	Wilczinski.....	82
Rena Lara.....	24	Greenville.....	87
Brutons.....	25	Swiftwater.....	92
Hillhouse.....	27	Wayside.....	97
Eldridge.....	28	Avon.....	100
Round Lake.....	33	Longwood.....	106
Deeson.....	35	Erwin.....	109
Perthshire.....	40	Dudley.....	111
Gunnison.....	42	Hampton.....	115
Wrights.....	46	Grace's.....	118
Rosedale.....	50	Rolling Fork.....	126

Glen Allen Branch.—Distance from Hampton:

	Miles		Miles
Hampton.....		Glen Allen	2

Arkansas City Branch.—Distance from Leland:

	Miles		Miles
Leland		Bristol	16
Stoneville	2	Rex	18
Magenta	4	Moore's	19
Wilczinski	7	Huntington.....	22
Lamont	15		

Tallahatchie Branch.—Distance from Clarksdale:

	Miles		Miles
Clarksdale		Robinsons.....	25
Earnest	6	Swan Lake.....	28
Dublin.....	10	Glendora.....	32
Tutwiler.....	15	Black Bayou	33
McMullins.....	19	Deer Mound.....	36
Summers.....	20	Minter City	39
Webbs	23		

Natchez Branch.—Distance from Harriston:

	Miles		Miles
Natchez	28	Hermanville	21
Fosters	22	St. Elmo.....	24
Stanton.....	16	Carlisle	26
Cannonsburg	14	Myles.....	30
Stampany.....	9	Carpenter	32
Fayette.....	2	Utica	39
Harriston.....	0	Adams	44
Stonington.....	2	Learned	46
Red Lick.....	6	Oakley	49
Tillman....	12	Raymond	55
Martin	15	Jackson	70

Bayou Sara Branch.—Distance from Turnbull:

	Miles		Miles
Turnbull		Woodville.....	5
Ashwood.....	1		

MOBILE & OHIO RAIROAD COMPANY.

FOR YEAR ENDING JUNE 30, 1893.

Date of organization, June 7, 1848.

Reference to charter and amendments: Chartered by act

approved February 17, 1848, and amended by act approved March 15, 1880.

Name of constituent companies, and reference to act authorizing consolidation: Never consolidated with any other company.

DIRECTORS.	POSTOFFICE ADDRESS.	EXPIRATION OF TERM.
W. Butler Duncan.....	New York.....	February, 1894
A. Iselin, Jr.....	New York.....	February, 1894
A. H. Stevens.....	New York.....	February, 1894
H. B. Plant.....	New York.....	February, 1894
F. D. Tappen.....	New York.....	February, 1894
Sidney Sheppard.....	New York.....	February, 1894
James H. Fay.....	New York.....	February, 1894
Thos. E. Jevons.....	New York.....	February, 1894
C. O. Cuyler.....	New York.....	February, 1894
E. S. Knapp.....	New York.....	February, 1894
J. C. Clarke.....	Mobile, Ala.....	February, 1894
E. L. Russell.....	Mobile, Ala.....	February, 1894
James H. Masson.....	Mobile, Ala.....	February, 1894

Number of stockholders at last election, 997.

Date of last meeting of stockholders for election of directors, May 29, 1893.

Location of general offices, Mobile, Ala.

OFFICERS OF THE COMPANY,	RESIDENCE.
Chairman of the Board..*_____	*_____
President and Gen'l Mgr. James C. Clarke	Mobile, Ala.
Vice-President..... James H. Fay	New York City.
Secretary and Treasurer. Henry Tacon	Mobile, Ala.
General Solicitor..... E. L. Russell	Mobile, Ala.
General Auditor..... R. V. Taylor	Mobile, Ala.
General Superintendent.. D. McLaren	St. Louis, Mo.
General Freight Agent.. J. T. Poe	St. Louis, Mo.
Ass't Gen'l Freight Ag't. J. M. Denyven	St. Louis, Mo.
Act'g Gen'l Pass. A'gt.. E. E. Posey	Mobile, Ala.
Div'n Superintendent... C. S. Clarke	Mobile, Ala.
Div'n Superintendent... J. N. Seale	Jackson, Tenn.
Div'n Superintendent... H. W. Clarke	Murphysboro, Ill.

Length of main line and branches, 687.60 miles, including the St. Louis and Cairo Railroad. 160.60 miles operated under lease.

Length of main line in Mississippi, 272 miles; Aberdeen branch, 9 miles; Columbus branch, 14 miles; Starkville branch, 11 miles. Total mileage in Mississippi, 306.

FINANCIAL.

Amount capital stock authorized.....	\$10,000,000 00
Amount capital stock issued	5,320,600 00
Number of shares.....	100,000
Dividend declared during the year 1892, none; 1893, none.	

Funded Debt:

Mortgage bonds.....	\$16,159,430 00
Miscellaneous obligations.....	531,568 28
Income bonds	63,900 00
Total funded debt	16,754,898 28
Total cost of construction and equipment....	21,994,469 32
Cost per mile	41,735 23

Income Account:

Gross earnings from operation.....	\$ 3,124,787 30
Less operating expenses.....	2,162,494 57
Income from operation.....	962,292 73
Income from other sources.....	233,683 61
Total income.....	1,195,976 34
Deduction from income on account interest, rent, taxes, etc.....	1,138,911 29
Net income.....	57,065 05

CONTRACT WITH EXPRESS COMPANIES.—Contract with the Southern Express Company, whereby the railroad is allowed 40 per cent. of through and 50 per cent. of local business, exclusive of money packages, other than specie.

CONTRACT WITH SLEEPING CAR COMPANIES.—Contract with Pullman Palace Car Company: The railroad pays the car company for the cars, but does not participate in the revenue derived therefrom.

CONTRACT WITH TELEGRAPH COMPANIES.—Contract with the Western Union Telegraph Company: Right of way granted telegraph company, in consideration of certain telegraphic facilities.

Average Daily Compensation of:

General officers.....	\$ 9 36
General office clerks	2 29
Station agents.....	1 72
Enginemen.....	4 24
Firemen.....	2 30
Conductors.....	3 29
Machinists.....	2 77
Carpenters.....	1 90
Section foreman.....	1 62
Switchmen, flagmen and watchmen	1 98
Telegraph operators	2 07
Passenger earnings per mile of road.....	\$ 919 96

Passenger earnings per train mile.....	72
Number passengers carried earning revenue...	706,996
Number passengers carried one mile.....	20,389,924
Average distance carried	28.84
Number tons freight carried	1,329,734
Number tons freight carried one mile	300,273,075
Freight earnings per mile of road.....	\$3,538 71
Freight earnings per train mile	1 45
Gross earnings per mile of road, passenger and freight	4,544 48
Expenses per mile of road.....	3,144 99
Net revenue per mile of road.....	1,399 49

FREIGHT TRAFFIC CLASSIFIED ACCORDING TO COMMODITIES.

	Per Cent of Traffic.
Grain, flour, etc.....	10.8
Cotton.....	3 4
Fruit and vegetables	5.2
Live stock, dressed meats, etc.....	1.6
Coal, ore, coke, etc	21.2
Lumber, etc.....	20.1
Fertilizers	1.2
Merchandise	36.5
Equipment:	
Locomotives	107
Cars in passenger service.....	68
Cars in freight service.....	1619
Gravel cars, cabooses, etc.....	204
Cars leased	1874

Number new rails laid during year, 93 tons; number new ties laid during year, 368,735.

Accidents:

Number of employes killed.....	3
Number of employes injured	16
Number of passengers killed.....	1
Number of passengers injured	1
Number of trespassers killed.....	1
Number of trespassers injured	None.

STATIONS IN MISSISSIPPI.

Distance from Meridian.

	Miles.		Miles.
State Line.....	72	Buckatunna	64
Pine Bluff	70	Winchester.....	58
Magnolia Springs.....	68	Waynesboro	52

	Miles.		Miles.
Shubuta	39	Cobbs.....	90
DeSoto	31	* Columbus	98
Quitman	26	Mayhew.....	89
Stonewall	18	Tibbee	92
Enterprise.....	15	West Point.....	98
Marion	5	Muldon	106
Lockhart	12	Sykes	109
Lauderdale.....	18	Aberdeen	115
Tamola	24	Prairie	111
Narkeeta	29	Gibsons.....	115
Porterville	31	Egypt	119
Sucarnochee.....	34	Okolona	127
Scooba.....	41	Shannon	134
Wahalak.....	48	Verona	140
Shuqualak	53	Tupelo	144
Macon	63	Saltillo	153
Brooksville.....	71	Guntown.....	157
Crawford.....	76	Baldwyn.....	162
Penn	79	Wheelers	168
Artesia	84	Booneville	174
Sessums	89	Rienzi.....	182
Starkville	95	Corinth.....	194

THE GEORGIA PACIFIC RAILWAY CO.

(F. W. Huidekoper and Reuben Foster, Receivers.)

FOR THE YEAR ENDING JUNE 30, 1893.

Date of organization, December 31st, 1881.

Reference to Charter and amendments: Columbus, Fayette and Decatur Railroad Company, chartered by special act, State of Mississippi, approved April 6th, 1881. Elyton and Aberdeen Railroad Company, chartered by special act, State of Mississippi, approved July 13, 1870. The Georgia Pacific Railroad Company, chartered November 9th, 1881, under general laws, State of Alabama, Code 1876, pages 511 and 519.

Consolidation agreement dated November 10th, 1881, adopted and ratified by Directors Columbus, Fayette and Decatur Railroad Company, November 10th, 1881, and by stockholders December 31, 1881; by Elyton and Aberdeen Railroad Company Directors, November 11th, and by stockholders December 15th, 1881.

DIRECTORS.	P. O. ADDRESS.	EXPIRATION of TERM.
Joseph Bryan.....	Richmond, Va....	December 10, 1893.
John A. Rutherford...	New York.....	December 10, 1893.
J. C. Maben.....	New York.....	December 10, 1893.
John G. Moore.....	New York.....	December 10, 1893.
W. H. Pickens.....	New York.....	December 10, 1893.
W. P. Clyde.....	New York.....	December 10, 1893.
W. G. Oakman.....	New York.....	December 10, 1893.
Geo. H. Store.....	New York.....	December 10, 1893.
Robert Jemison.....	Birmingham, Ala..	December 10, 1893.

Number of stockholders at last election, 129.

Date of last meeting of stockholders for election of Directors, December 10th, 1892.

Location of general offices, Birmingham, Ala.

OFFICERS OF COMPANY.	RESIDENCE.
President.....	Joseph Bryan..... Richmond, Va.
Secretary	E. K. Lynch New York.
Treasurer	J. W. Hall..... Washington, D. C.
Acting Secretary...	J. F. Snyder..... Birmingham, Ala.
General Counsel....	H. L. Bond, Jr.... Washington, D. C.
Asst. Gen'l Counsel...	Jas. Weatherly.... Birmingham, Ala.
Comptroller.	A. S. Dunham.... Washington, D. C.
Auditor	M. C. Figg..... Washington, D. C.
Assistant Auditor...	H. C. Ansley..... Washington, D. C.
Assistant Auditor....	J. F. Snyder..... Birmingham, Ala.
General Manager....	W. H. Green ... Washington, D. C.
Chief Engineer....	C. M. Bolton..... Washington, D. C.
Division Sup't.....	W. B. Ryder. ... Birmingham, Ala.
Sup't of Telegraph...	C. A. Darlton.... Washington, D. C.
Traffic Manager.....	Sol Haas..... Washington, D. C.
Asst. Traffic Manager.	J. M. Culp..... Washington, D. C.
Gen'l Freight Agent..	Haiden Miller... Birmingham, Ala.
Gen'l Passenger Ag't.	W. A. Turk..... Washington, D. C.
Ass't Gen'l Pass. A'gt.	S. H. Hardwick... Atlanta, Ga.

Length of main line and branches :

Atlanta to Greenville.....	454.53
Branches	100.25
Line in Mississippi.....	239.53
Amount of capital stock authorized.....	\$1,440,000 00
Amount of capital stock issued... ..	769,950 00
Number of shares.....	None.
Dividend declared during year 1892, none; 1893	None.

Funded Debt:

Mortgage bonds.....	\$1,095,066 90
Miscellaneous obligations.....	43,285 75

Income bonds.....	458,775 90
Total funded debt.....	1,597,128 55
Total cost of construction and equipment....	Not given.
Cost per mile.....	Not given.

Income Account:

Gross earnings from operation.....\$	176,128 90
Less operating expenses.....	143,966 23
Income from operation.....	32,162 67
Income from other sources.....	None.
Deductions from Income on account interest, rent, taxes, etc.....	86,664 09
Net deficit.....	54,501 42

CONTRACT WITH SOUTHERN EXPRESS COMPANY.

Dated May 29th, 1888, to remain in effect a period of ten years, and to continue thereafter until ninety days notice in writing, given by either party, of its intention to terminate same.

Express Company shall not make rates on local or non-competitive business less than fifty per cent. above class freight rates per hundred pounds of the railroad company. If rates charged by Express Company to public are deemed unsatisfactory by Railroad Company, they shall be modified; agents at way or terminal points to act as agents of the Express Company, for which the Express Company will pay reasonable compensation, to be approved by the General Manager of the Railroad Company; Railroad Company to furnish free transportation for officers and employes of the Express Company while traveling on business; Railroad Company not to be responsible for any damage to said employes, except when caused by gross negligence of Railroad Company; employes of Express Company to be subject to rules of Railroad Company on all its trains; Railroad Company to receive 45 per cent. of gross revenue of non-competitive or local business; Railroad company to receive 40 per cent. of gross revenue of through business. In consideration of Express Company assuming all responsibility of gold and silver bullion or specie carried, the Railroad Company shall do the transportation at the rate of twenty-five cents per hundred pounds per hundred miles, or fractions thereof. On other moneys and valuables, the Express Company will retain the whole revenue, assuming all responsibility therefor; Railroad Company not to be held responsible for any damage or loss by delay or failure to deliver goods or other articles; Express Company agrees to indemnify the Railroad Company from all loss; Express

Company to transport free of charge sealed packages and remittances or collections of the Railroad Company over its own lines, at the risk of the Railroad Company, except for loss which may result from the negligence or dishonesty of employes of the Express Company; when sent beyond its lines the Railroad Company to pay two-thirds of regular rates.

Agreement between Louisville, New Orleans & Texas Railway Company and Georgia Pacific Railway Company for use of track between Greenville and Huntington, Mississippi:

Agreement dated May 14, 1889. Louisville company grants to Pacific company use of track between Greenville and Huntington, 19.33 miles, also sidings for passing of trains.; Pacific company to build its own sidings on land of Louisville company at Huntington, and at Greenville upon its own ground. Pacific company agrees to pay \$8,118.60 per annum in quarterly payments for use of track, right-of-way, sidings, water tanks, and other appurtenances. Pacific company further agrees to contribute towards maintenance and renewal of road on basis of engine and car mileage of each company, trains of the Pacific company to be classed similar to those of the Louisville company; joint employes to be paid on mileage basis; Pacific company to hold harmless the Louisville company in case of action brought against it on account of operation of Pacific company's trains on such line. Pacific company shall not do any local business except at consent of the Louisville company; any differences to be settled by arbitration; agreement to remain in force for five years, unless written notice is given by either party to discontinue same; after five years the agreement to run until notice is given as provided for.

Contract with Western Union Telegraph Company, Dated February 1, 1888:

Railroad company leases all lines and poles, batteries, machinery and other fixtures used for telegraphing. Railroad company agrees to give Telegraph company exclusive right, as far as it may legally do so, to use its right-of-way for telegraph lines. Railroad company agrees to furnish labor to dig holes and set poles on telegraph lines; Telegraph company furnishing poles, wire, insulators, and other material. Telegraph company sets apart for exclusive use of Railroad company certain wires for railroad business. If

Railroad company needs additional wires, Telegraph company will set apart such wires, charging Railroad company with cost thereof; all wires paid for by the Railroad company to belong to it; Railroad company to have right to use any telegraphic patent rights or new discoveries or inventions. Railroad company agrees to transport free of charge officers and employes of the Telegraph company, also material for use on its own lines; Railroad company to transport free of charge all material of Telegraph company going over its lines for use on other railroads for one-third the amount of free telegraphing performed by Telegraph company; Telegraph company paying the Railroad company one-half all rates on all such material in excess of said amount; Telegraph company will issue to officers and agents of Railroad company franks authorizing free transmission of messages relating strictly to Railroad business, destined to all points in the United States to amount not exceeding \$20,000 for the first 2200 miles; and \$6.00 per annum additional for each additional mile of railroad acquired by the Railroad company; tolls on such messages to be calculated at the commercial day rates; Railroad company agreeing to pay one-half of aforesaid rates on all such messages in excess of amount referred to above. Telegraph company hold harmless Railroad company for any claim growing out of personal injury to servants or employees of the Telegraph company; contract to run for twenty-five years.

Average daily compensation of—

General officers.....	\$	68
General office clerks.....		08
Station agents.....		1 54
Other station men.....		1 17
Enginemen.....		3 72
Firemen.....		1 86
Conductors.....		3 65
Other trainmen.....		1 79
Machinists.....		2 76
Carpenters.....		1 95
Other shopmen.....		1 40
Section foremen.....		1 70
Other trackmen.....		99
Switchmen, flagmen and watchmen.....		1 72
Telegraph operators and dispatchers.....		1 96
All other employes and laborers		1 04
Passenger earnings per mile of road.....		259 83
Passenger earnings per train mile.....		81
Number of passengers carried earning revenue..		39,377

Number of passengers carried one mile.....	1,445,712
Average distance carried.....	36.71
Number tons carried of freight earning revenue.	165,396
Number of tons carried one mile.....	16,725,728
Average distance haul of one ton.....	101.12
Freight earnings per mile of road.....\$	682 70
Freight earnings per train mile.....	1 14
Gross earnings per mile of road, passenger and freight.....	989 71
Expenses per mile of road.....	808 98
Net earnings per mile of road.....	180 73

Equipment:

Locomotives	106
Cars in passenger service.....	61
Cars in freight service.....	285
Gravel Cars, cabooses, etc.....	4
Cars Leased.....	3143

*Leased cars not included.

Number new rails laid during year, none; number of new ties laid during year, 101,934.

Accidents:

Number of employes killed	None.
Number of employes injured.....	30
Number of passengers killed.....	None.
Number of passengers injured.....	4
Number of trespassers killed	2
Number of trespassers injured.....	5

NOTE.—The earnings, expenses, etc., of this road are only given for that part of the line within Mississippi.

STATIONS IN MISSISSIPPI.

Distance from Greenville:

Greenville.....	0	†Olivers.....	29
*Fish Lake.....	5	Baird.....	30
*Buckner.....	7	Moorhead.....	34
Stoneville	9	*Purnell.....	38
Elizabeth.....	12	†Blue Lake.....	42
*Bogue	14	*Berclair.....	43
Swain.....	15	Itta Bena.....	46
*Cato.....	17	*Runnymede.....	48
*Holly Ridge.....	19	*Fort Loring	50
Heathman	21	Greenwood	55
Indianola.....	25	Valley Hill.....	62
*Pollocks	28	*Malmaison.....	64

RAILROAD COMMISSION.

33

Carrollton.....	70	Mathiston.....	121
McAnerney.....	75	Maben.....	124
†Cressona.....	81	†Covington.....	127
Winona.....	83	Pheba.....	131
*Elliott.....	86	Cedar Bluff.....	139
Kilmichael.....	93	Mhoons Valley.....	143
†Sibleyton.....	96	Cahn.....	144
†Kilgore.....	98	†Flovilla.....	149
Stewart.....	101	West Point.....	150
Tomnolen.....	106	*Dupre.....	155
Grady.....	109	Waverly.....	160
Eupora.....	113	Columbus.....	168
Sapa.....	116	*Steens.....	177

Tallahatchie Branch.—Distance from Itta Bena:

Itta Bena.....	0	Minter City.....	19
*Marye.....	2	Black Bayou.....	24
†Montjoys.....	7	*Sturdivants.....	25
*Rixwood.....	8	*Robinsons.....	31
Maryland.....	11	Webbs.....	35
Sunny Side.....	13		

Deer Creek Branch.—Distance from Stoneville:

Stoneville.....	0	Arcola.....	12
Leesburg.....	4	*Estell.....	16
Ditchley.....	5	Warsaw.....	17
*Burdette.....	6	Hollondale.....	19
*Livingston.....	9	*Overby.....	21
*Johnstons.....	11	Percy.....	23

* Prepay station.

† Freight must not be billed to this station.

KANSAS CITY, MEMPHIS & BIRMINGHAM
RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1893.

Date of organization, February 1, 1887.

Reference to charter and amendments: Chartered February 18, 1886, and amended March 2, 1888.

Name of constituent companies and reference to act authorizing consolidation: First chartered as the Holly Springs and Mobile Railroad Company, November 23, 1859. Name changed to Memphis, Holly Springs, Okolona and Selma Railroad Company, by act of February 20, 1867.

Name again changed to Selma, Memphis and Marion Railroad Company, by act of July 21, 1870. Reorganized in 1874 as the Memphis, Holly Springs and Selma Railroad Company. Name changed in 1881 to Memphis, Selma and Brunswick Railroad Company. Name again changed to Memphis, Birmingham and Atlantic Railroad Company, confirmed by act of January 22, 1886. Formed February 1, 1887, by consolidation, under present name, and ratified by act of March 2, 1888.

DIRECTORS.	POST OFFICE ADDRESS.	EXPIRATION OF TERM.
George H. Nettleton..	Kansas City, Mo..	February 7, 1894
Charles Merriam.....	Boston, Mass.....	February 7, 1894
Abbott Lawrence....	Boston, Mass.....	February 7, 1894
T. Jefferson Coolidge..	Boston, Mass.....	February 7, 1894
E. V. R. Thayer.....	Boston, Mass.....	February 7, 1894
Nathaniel Thayer....	Boston, Mass.....	February 7, 1894
Francis Bartlett.....	Boston, Mass.....	February 7, 1894
Alexander Cochrane..	Boston, Mass.....	February 7, 1894
H. H. Hunnewell.....	Boston, Mass.....	February 7, 1894

Number of stockholders at last election, 295.

Date of last meeting of stockholders for election of directors, February 1, 1893.

Location of general offices, Kansas City, Mo.

OFFICERS OF COMPANY.	RESIDENCE.
Pres. and Gen'l M'g'r.	Geo. H. Nettleton, Kansas City, Mo.
Sec'y and Treas.....	Chas. Merriam.... Boston, Mass.
Gen'l Solicitor.....	Wallace Pratt.... Kansas City, Mo.
Comptroller.....	J. S. Ford. Kansas City, Mo.
Auditor.....	Cyrus Garnsey, Jr. Memphis, Tenn.
Superintendent	John H. Sullivan.. Memphis, Tenn.
Freight Traffic M'g'r..	E. S. Washburn... Kansas City, Mo.
Gen'l Freight Ag't....	J. J. Fletcher Kansas City, Mo.
Gen'l Passenger Ag't..	J. E. Lockwood... Kansas City, Mo.

Length of main line and branches: Main line, Memphis, Tenn. to Birmingham, Ala., 253.24 miles; branch, Aberdeen Junction, Miss., to Aberdeen, Miss., 12.27 miles; branch, Ensley, Ala., to Bessemer, Ala., 11.06 miles; main line within Mississippi, 130.62 miles. Total within Mississippi, 142.89 miles.

FINANCIAL.

Amount of capital stock authorized.....	\$ 6,250,000 00
Number of shares.....	62,500

RAILROAD COMMISSION.

35

Amount of capital stock issued.....	5,956,000 00
Number of shares.....	58,560
Dividend declared during year 1892, none, 1893, none.	

Funded Debt:

Mortgage bonds.....	\$ 6,892,000 00
Miscellaneous obligations.....	2,050,500 00
Income bonds.....	None
Total funded debt.....	8,942,500 00
Total cost of construction and equipment ..	14,020,927 92
Cost per mile.....	50,695 75

Income Account:

Gross earnings from operation.....	\$ 1,168,948 16
Less operating expenses.....	948,226 51
Income from operation.....	220,721 65
Income from other sources.....	27,095 49
Total income.....	247,817 14
Deduction from income on account interest, rent, taxes, etc.....	157,041 21
Net income.....	90,775 93

CONTRACT WITH EXPRESS COMPANIES.—Contract with Southern Express Company, dated May 18, 1889, expiring May 1, 1894. The railroad company furnishes car space, and receives 40 per cent. of gross earnings of express company, not to be less than \$12,000 per annum. The railroad company furnishes storage and office room, and receives therefor \$1,500 per annum.

CONTRACT WITH SLEEPING CAR COMPANIES.—Pullman sleepers are run on the basis of three cents per mile run paid to the car company, the railroad company furnishing lights, fuel, ice and water.

CONTRACT WITH TELEGRAPH COMPANIES.—Contract with the Western Union Telegraph Company, dated July 7, 1887, expiring April 27, 1909, whereby a telegraph line was constructed jointly. The railroad company receives free telegraph service beyond its road to the extent of \$2,386 per annum, and pays half rates for excess.

Average daily compensation of

General officers.....	\$ 5 48
General office clerks.....	2 61
Station agents.....	1 47
Enginemen.....	4 00
Firemen.....	2 25

Conductors.....	3 00
Machinists.....	2 28
Carpenters.....	2 09
Section foremen.....	1 52
Switchmen, flagmen and watchmen.....	2 34
Telegraph operators.....	1 88
Passenger earnings per mile of road.....\$	1,145 39
Passenger earnings per train mile.....	77
Number of passengers carried earning revenue..	114,494
Number of passengers carried one mile	6,273,330
Average distance carried	55
Number tons freight carried.....	421,392
Number tons freight carried one mile.....	48,766,866
Freight earnings per mile of road.....	2,958.24
Freight earnings per train mile.....	1 40
Gross earnings per mile of road.....	4,226 59
Expenses per mile of road.....	3,428 52
Net revenue per mile of road.....	798 07

Freight traffic classified according to commodity. Per Cent. of Traffic.

Grain, flour, etc.....	11.00
Cotton....	1.29
Fruit and vegetables.....	.98
Live stock, dressed meats, etc.....	2.22
Coal, ores, coke, etc.....	59.46
Lumber.....	5.72
Sugar, etc.....	23
Iron, cement, etc.....	10.70
Agricultural implements, wagons, etc	.24
Merchandise.....	4.50
Miscellaneous.....	3.66

Equipments :

Locomotives.....	41
Cars in passenger service.....	29
Cars in freight service.....	1741
Gravel cars, cabooses, etc.....	28
Cars leased, 1 official car.....	1
Number new rails laid during year.....	None
Number new ties laid during year.....	99,639

Accidents :

Number of employes killed.....	0
Number of employes injured.....	10
Number of passengers killed.....	0
Number of passengers injured.....	3
Number of trespassers killed.....	3
Number of trespassers injured.....	7

STATIONS IN MISSISSIPPI.

Distance from Memphis.

	Miles.		Miles.
Kelley.....	15.4	Blue Springs.....	90.1
Olive Branch.....	18.1	Sherman.....	93.8
Miller.....	22.7	Bells.....	98.2
Byhalia.....	28.3	Tupelo.....	104.7
Victoria.....	32.7	Plantersville.....	108.5
Red Banks.....	36.0	Nettleton.....	116.8
Mahon.....	39.9	Bigbee.....	124.9
Holly Springs.....	44.7	Amory.....	127.6
Potts Camp.....	57.4	Ackers.....	134.0
Hickory Flat.....	64.6	Aberdeen.....	141.2
Myrtle.....	71.0	Quincy.....	137.1
New Albany.....	78.8	Gatman.....	145.4
Wallerville.....	84.4		

NEW ORLEANS, MOBILE AND TEXAS RAILROAD COMPANY.

(LOUISVILLE AND NASHVILLE RAILROAD.)

FOR THE YEAR ENDING JUNE 30TH, 1893.

Date of organization, November 24th, 1866.

Reference to charter and amondments: Chartered under laws of Alabama, November 24th, 1866, and approved by act of Mississippi Legislature, February 7th, 1867, as the New Orleans, Mobile and Chattanooga Railroad Company. Sold at decretal sale and re-organized as the New Orleans, Mobile and Texas Railroad Company in 1880. It is leased to and operated by the Louisville and Nashville Railroad Company.

DIRECTORS.	P. O. ADDRESS.	EXPIRATION OF TERM.
M. H. Smith.....	Louisville, Ky.	3d Saturday, May, 1894
H. W. Bruce.....	Louisville, Ky.	3d Saturday, May, 1894
S. R. Knott.....	Louisville, Ky.	3d Saturday, May, 1894
W. W. Thompson..	Louisville, Ky.	3d Saturday, May, 1894
C. Quarrier.....	Louisville, Ky.	3d Saturday, May, 1894
J. H. Ellis.....	Louisville, Ky.	3d Saturday, May, 1894
R. H. Ingram.....	Louisville, Ky.	3d Saturday, May, 1894

Number of stockholders at last election, 8.

Date of last meeting of stockholders for election of directors, May 20th, 1893.

Location of general offices, Louisville, Ky.

OFFICERS OF COMPANY.	RESIDENCE.
President	E. H. Green.....New York.
Secretary	D. Thompson....New York.
General Manager.	J. G. Metcalf.....Louisville, Ky.
Superintendent	C. Marshall.....New Orleans.
Traffic Manager.....	S. R. Knott.....Louisville, Ky.
General Freight Agent..	C. B. Compton...Louisville, Ky.
General Passenger Agent.	C. P. Atmore....Louisville, Ky.
Attorney	Gaylord B. Clark.Mobile, Ala.

Length of main line and branches: New Orleans to Mobile, 140.36 miles; no branches. Within Mississippi, 73.83 miles.

FINANCIAL.

Amount capital stock authorized.....	\$ 4,000,000 00
Amount capital stock issued.....	4,000,000 00
Number of shares.....	40,000
Dividends declared during the year.....	None.

Funded debt:

Mortgage bonds.....	6,000,000 00
Miscellaneous bonds.....	None.
Income bonds.....	None.
Total funded debt.....	6,000,000 00
Total cost of construction and equipment..	10,537,437 16
Cost per mile.....	75,063 66

Income account:

Gross earnings from operation.....	619,036 49
Less operating expenses.....	419,797 44
Income from operation.....	199,239 05
Income from other sources.....	None.
Total income.....	199,239 05
Deduction from income on account interest, rent, taxes, etc	193,019 14
Net income.....	6,219 56

CONTRACT WITH EXPRESS COMPANIES.—Contract with Adams and Southern Express Companies, they paying the railroad company 40 per cent. of gross earnings.

CONTRACT WITH SLEEPING CAR COMPANIES.—Contract with Pullman Palace Car Company, they maintaining their cars and this company paying three cents per mile run per car.

CONTRACT WITH TELEGRAPH COMPANIES.—Contract with Western Union Telegraph Company, this company reserving a special wire over its lines, and being entitled to send business telegrams beyond its line free of charge, in return

for which it transports material and employees of the telegraph company free.

Average daily compensation of

General officers.....	\$ 11 50
General office clerks.....	2 55
Station agents.....	2 12
Enginemen.....	4 31
Firemen.....	2 15
Conductors.....	3 22
Machinists.....	2 14
Carpenters.....	1 89
Section foremen.....	1 91
Switchmen, flagmen and watchmen.....	2 05
Telegraph operators.....	2 47
Passenger earnings per mile of road.....	4,030 56
Passenger earnings per train mile.....	1 40
Number passengers carried earning revenue....	211,075
Number passengers carried one mile.....	13,647,172
Average distance carried.....	64.7
Number tons freight carried.....	344,291
Number tons freight carried one mile.....	31,857,057
Freight earnings per mile of road.....	4706 55
Freight earnings per train mile.....	2 01
Gross earnings per mile of road, passenger and freight.....	8,820 70
Expenses per mile of road.....	5,991 72
Net revenue per mile of road.....	2,928 98

Freight traffic classified according to commodities.

	Per cent. of traffic.
Grain, flour, etc.....	5.80
Cotton.....	3.38
Fruit and vegetables.....	2.18
Live-stock, dressed meats, etc.....	1.71
Coal, ores, coke, etc.....	35
Lumber, etc.....	12.38
Sugar, etc.....	12.76
Iron, cement, etc.....	3.36
Agricultural implements, wagons, etc.....	2.00
Fertilizers.....	2.87
Miscellaneous.....	53.21

Equipment:

None. Equipment owned by lessee company.

Number new rails laid during year, none. Number new ties laid during year, 57,778.

Accidents:

Number of employees killed.....None.

Number of employees injured.....	8
Number of passengers killed.....	None.
Number of passengers injured.....	None.
Number of trespassers killed.....	2
Number of trespassers injured	6

STATIONS IN MISSISSIPPI.

Distance from New Orleans :

	Miles.		Miles.
Claiborne	40	Mississippi City	71
Gulf View.....	45	DeBuys	78
Waveland.....	48	Beauvoir	75
Nicholson Avenue.....	50	Camp Ground.....	78
Bay St. Louis.....	52	Biloxi.....	80
Henderson's Point.....	55	Ocean Springs.....	84
Pass Christian.....	58	Belle Fontaine.....	90
Miltenbergers.....	60	Lewis	95
Long Beach.....	64	West Pascagoula.....	97
Gulfport.....	67	Scranton.....	100
Elberon	66	Orange Grove.....	107

MEMPHIS & CHARLESTON RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1893.

Date of organization, February 2, 1846.

Reference to charter and amendments: Chartered by the State of Tennessee in 1846, with several subsequent amendments.

Name of constituent companies, and reference to act authorizing consolidation: The company purchased the property of the LaGrange & Memphis Railroad, and was built on the right-of-way originally owned by it. Transfer authorized by act of Tennessee of February 25, 1852.

DIRECTORS.	POSTOFFICE ADDRESS.	EXPIRATION OF TERM.
C. M. McGhee.....	New York.....	one year after election
C. S. Brice.....	Lima, O.....	one year after election
Samuel Thomas.....	New York.....	one year after election
J. G. Moore.....	New York.....	one year after election
Samuel Shethar.....	New York.....	one year after election
L. M. Schwan.....	New York.....	one year after election
Jno. H. Inman.....	New York.....	one year after election
E. H. R. Lyman....	Brooklyn.....	one year after election

Napoleon Hill..... Memphis.....one year after election
 J. C. Neely... .. Memphis.....one year after election
 H. S. Chamberlain... Chattanooga. .one year after election
 Addison White..... Huntsville, Ala one year after election
 S. M. Felton.... .. Cincinnati... one year after election

Number of stockholders at last election, 775.

Date of last meeting of stockholders for election of directors, November 11, 1886.

Location of general offices, Memphis, Tenn.

OFFICERS OF COMPANY.	RESIDENCE.
Receiver	C. M. McGhee.....New York.
Receiver	Henry Fink.....Knoxville.
Chairman of the Board..	Samuel Thomas.....New York.
President.....	C. M. McGhee.....New York.
First Vice-President....	C. S. Brice.....Lima, O.
Second Vice President...	Henry Fink.....New York.
Third Vice-President....	S. M. Felton.....Cincinnati.
Secretary.....	L. M. Schwan.....New York.
Treasurer.....	C. L. Johnston.....Memphis.
General Solicitors.....	Hoadley, L. & Johnson,New York.
Auditor.....	A. H. Plant.....Memphis.
General Manager.....	C. H. Hudson.....Knoxville.
General Superintendent.	W. A. Vaughan.....Knoxville.
Superintendent.....	R. B. Pegram.....Memphis.
Traffic Manager.....	Edwin Fitzgerald.....Knoxville.
Ass't Gen'l Freight Ag't.	J. S. Davant.....Memphis.
Gen'l Passenger Agent..	B. W. Wrenn.....Knoxville.
Ass't Gen. Pass. Agent..	C. A. DeSaussure.....Memphis.

Length of main line and branches: Owned, 292 miles; operated under contract, 38 miles; length of line in Mississippi, 33.40 miles.

FINANCIAL.

Amount of capital stock authorized.....	\$ 5,312,725 00
Amount of capital stock issued.....	5,312,725 00
Number of shares.....	212,509
Dividend declared 1892.....	None
Dividend declared 1893.....	None

Funded debt:

Mortgage bonds.....	\$ 5,524,000 00
Miscellaneous obligations...	94,605 10
Income bonds.....	None
Total funded debt.....	5,618,605 10
Total cost of construction and equipment...	10,943,236 36
Cost per mile.....	37,476 88

Income account:

Gross earnings from operation.....	\$ 1,514,355 27
Less operating expenses... ..	1,171,721 25
Income from operation.....	342,634 02
Income from other sources.....	5,885 33
Total income.....	348,519 35
Deduction from income on account of interest, rents, taxes, etc.....	467,393 86
Deficit.....	118,874 51

Contract with Express Companies:

With Southern Express Company. Percentage of receipts.

Contract with Sleeping Car Companies:

With Pullman's Palace Car Company. Two cents per mile for each car run.

Contract with Telegraph Companies:

With Western Union Telegraph Company for transmitting railroad telegrams and for transporting telegraph supplies.

Average daily compensation of:

General officers.....	\$7 54
General office clerks.....	2 80
Station agents.....	1 73
Enginemen.....	2 95
Firemen.....	1 47
Conductors.....	3 24
Machinists ..	2 52
Carpenters.....	1 92
Section foremen.....	1 22
Switchmen, flagmen, watchmen, etc.....	1 64
Telegraph operators.....	1 72

Passenger and Freight Earnings:

Passenger earnings per mile of road.....	\$ 1488 72
Passenger earnings per train mile.....	.98
Number of passengers carried earning revenue.....	357,543
Number of passengers carried one mile.....	17,772,316
Average distance carried.....	49
Number of tons freight carried.....	678,645
Number of tons freight carried one mile... ..	117,361,255
Freight earnings per mile of road.....	\$ 3014 05
Freight earnings per train mile.....	1 27
Gross earnings per mile of road, passenger and freight (all earnings from operation included)	4588 96
Expenses per mile of road.....	8550 67
Net revenue per mile of road.....	1038 29

Freight Traffic Classified According to Commodities :

	Per cent. of Traffic.
Grain, flour, etc.....	18.24
Cotton.....	4.55
Fruit and vegetables.....	1.12
Live-stock dressed meats, etc.....	3.15
Coal, ores, coke, etc.....	27.07
Lumber.....	12.10
Sugar.....	.38
Iron, cement, etc.....	16.85
Agricultural implements, etc.....	.16
Fertilizer.....	.93
Merchandise.....	12.68
Miscellaneous.....	2.77

Equipments:

Locomotives.....	42
Cars in passenger service.....	36
Cars in freight service.....	1056
Gravel cars, cabooses, etc.....	49
Cars leased.....	None
New rails laid during year.....	56 tons
Number of new ties laid during year.....	149,275

Accidents :

Number of employes killed.....	2
Number of employes injured.....	23
Number of passengers killed.....	None
Number of passengers injured.....	2
Number of trespassers killed.....	3
Number of trespassers injured.....	11

STATIONS IN MISSISSIPPI.

Distance from Memphis.

	Miles.
Wenasoga.....	88
Corinth.....	93
Glens.....	101
105 Mile Siding.....	105
Burnsville.....	108
Walkers Switch.....	109
Iuka.....	115
Gravel Siding.....	118

EAST TENNESSEE VIRGINIA AND GEORGIA RAILWAY COMPANY.

C. M. MCGHEE AND HENRY FINK, RECEIVERS.—1893.

Date of organization, June 30, 1886.

Reference to charter and amendment: Act of Tennessee March 16, 1877.

Name of constituent companies and reference to act authorizing consolidation: The East Tennessee, Virginia and Georgia Railroad was formed by the consolidation of the East Tennessee and Georgia and the East Tennessee and Virginia Railroads, under act of February 25, 1869, and December 17, 1869. By purchase it acquired the Selma, Rome and Dalton Railroad, the Alabama Central Railroad, the Cincinnati and Georgia Railroad, and the Macon and Brunswick Railroad. This carrier succeeded to these properties and also acquired by purchase the Tennessee and Ohio Railroad, the Tennessee Valley Railroad, the Waldens Ridge Railroad, the Cincinnati, Selma and Mobile Railroad, the Rome and Decatur Railroad, and the Brierfield, Blocton and Birmingham Railroad. The entire property passed into the hands of C. M. McGhee and Henry Fink, receivers, June 24, 1892.

Directors.	P. O. Address.	Expiration of Term.
Samuel Thomas.....	New York City...	Nov. 22, 1893.
C. S. Brice.....	Lima, Ohio	" "
Wm. P. Clyde.....	New York City ..	" "
R. G. Erwin.....	" " ..	" "
George J. Gould.....	" " ..	" "
R. S. Hayes.....	" " ..	" "
C. M. McGhee.....	" " ..	" "
John G. Moore	" " ..	" "
J. C. Maben	" " ..	" "
Thomas L. Manson, Jr...	" " ..	" "
W. G. Oakman	" " ..	" "
Thos. F. Ryan.....	" " ..	" "
Geo. F. Stone.....	" " ..	" "
Wm. E. Strong	" " ..	" "
E. J. Sanford	Knoxville, Tenn..	" "

Number of stockholders last election, 1435.

Date of last meeting of stockholders for election of directors, November 16, 1892.

Location of general offices, Knoxville, Tenn.

Officers of Company.		Residence.
Chairman of the Board..	Samuel Thomas	New York.
President.....	W. G. Oakman.....	"
Vice-Presidents, none.		
Secretary	L. M. Schwan	"
Treasurer.....	J. N. Mitchell	Knoxville.
Acting General Counsel..	W. A. Henderson. . .	"
Auditor	Wm. Hawn.....	"
General Manager	C. H. Hudson	"
Chief Engineer.....	D. W. Lum.....	"
Gen'l Superintendent..	W. A. Vaughan.....	"
Divis'n Superintendent..	F. K. Huger.....	"
"	"	"
"	J. M. Bridges.....	Selma, Ala.
"	W. R. Beauprie....	Atlanta, Ga.
"	W. J. Murphy	Macon, Ga.
Traffic Manager	E. Fitzgerald	Knoxville.
Ass't Gen'l Freig't Ag't..	J. Gothard.....	"
Gen'l Pass. & Tic't Ag't..	B. W. Wrenn.....	"
A. G. Pass. & Tic't Ag't..	C. A. Benscoter.....	"
"	"	"
"	J. J. Farnsworth....	Atlanta, Ga.
"	L. A. Bell.....	Selma, Ala.
Ass't Gen'l Freig't Ag't..	Ray Knight	"

	Miles.
Length of main line and branches owned	1246.5
Operated under contract	18.5
Length of line in Mississippi	6.23

FINANCIAL.

Amount of capital stock authorized.....	\$57,000,000 00
Amount of capital stock issued	57,000,000 00
Number of shares	570,000
Dividend declared during the year.....	None

Funded debt:

Mortgage bonds.....	\$ 39,000,000 00
Miscellaneous obligations.....	None.
Income bonds.....	None.
Total funded debt.....	39,000,000 00
Total cost of construction and equipment..	84,577,397 14
Cost per mile.....	67,851 90

Income account:

Gross earnings from operation	5,768,728 22
Less operating expenses.....	4,054,182 24
Income from operation.....	1,714,545 98
Income from other sources.....	15,538 98
Total income.....	1,730,084 96

Deduction from income on account of interest, rent, taxes, etc.....	2,241,306 47
Net income.....	None.
Net deficit.....	511,221 51

CONTRACT WITH EXPRESS COMPANIES.—With Southern Express Company. Percentage on business.

CONTRACT WITH SLEEPING CAR COMPANIES.—With Pullman Palace Car Company.

CONTRACT WITH TELEGRAPH COMPANIES.—With Western Union Telegraph Company for transmitting railroad telegrams and for transporting telegraph supplies. Railroad receives 50 per cent. of receipts at purely railroad offices.

Average daily compensation of

General officers.....	
General office clerks.....	
Station agents.....	\$ 3 28
Enginemen.....	
Firemen.....	
Conductors.....	
Machinists.....	
Carpenters.....	
Section Foremen.....	1 92
Switchmen, flagmen, watchmen.....	1 48
Telegraph operators....	1 32

NOTE.—Our general officers and clerks are all residents at points outside of Mississippi, and we only charge line in Mississippi with a per centage of salaries.

Our enginemen, firemen, and conductors run through, and line in Mississippi is charged with a percentage of salaries.

Our machinists and carpenters are employed outside of State of Mississippi, and line in Mississippi is only charged with a percentage of salaries.

Passenger earnings per mile of road.....	\$ 162 33
Passenger earnings per train mile.....	20.998
Number passengers carried earning revenue..	7,160
Number passengers carried one mile.....	187,807
Average distance carried.....	26.230
Number tons freight carried.....	66,254
Number tons freight carried one mile.....	1,602,148
Freight earnings per mile of road....	\$ 768 87
Freight earnings per train mile.....	83.828
Gross earnings per mile of road, passenger and freight.....	958 92

Expenses per mile of road.....	1,251 32
Net revenue per mile of road.....	

Freight traffic classified according to commodities in Mississippi:

	Per cent. of Traffic.
Grain, flour, etc.....	.1098
Cotton	.2999
Fruits and vegetables.....	.0180
Live stock, dressed meats, etc.....	.0156
Coal, ores, coke, etc.....	.2306
Lumber	.0133
Sugar, etc.....	.0686
Iron, cement, etc.....	.0836
Agricultural implements, wagons, etc.....	.0054
Merchandise	.0269
Miscellaneous.....	.1283

Equipment (entire line):

Locomotives	211
Cars in passenger service.....	143
Cars in freight service.....	7,658
Gravel cars, cabooses, etc	274
Cars leased.....	1,583
Number of new rails laid during year..	None in Mississippi.
Number of new ties laid during year....	No record in Miss.

Accidents:

Number of employes killed.....	None in Mississippi
Number of employes injured.....	None in Mississippi
Number of passengers killed.....	None in Mississippi
Number of passengers injured....	None in Mississippi
Number of trespassers killed.....	None in Mississippi
Number of trespassers injured:.....	None in Mississippi

STATIONS IN MISSISSIPPI.

Distance from Meridian:

Meridian	0	Lauderdale	18.5
----------------	---	------------------	------

NEW ORLEANS AND NORTH-EASTERN RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1893.

Date of organization, October 14, 1868.

Reference to charter and amendments: Incorporated

under laws of Louisiana in 1868, amended in 1870 and in 1871. Incorporated in Mississippi by act of March 30, 1871, and amended by acts of February 27, 1872, and February 23, 1883.

DIRECTORS.	POSTOFFICE ADDRESS.	EXPIRATION OF TERM.
Henry Abraham.....	New Orleans...	November 1, 1893
Jules Aldige, (deceased).....	New Orleans...	November 1, 1893
Harry H. Hall.....	New Orleans...	November 1, 1883
J. P. Richardson.....	New Orleans...	November 1, 1893
R. M. Wamsley.....	New Orleans...	November 1, 1893
Frank S. Bond.....	New York....	November 1, 1893
D. Graff.....	New York....	November 1, 1893
C. C. Harvey.....	Cincinnati....	November 1, 1893
Charles Schiff.....	Cincinnati....	November 1, 1893

Number of stockholders at last election, 50.

Date of last meeting of stockholders for election of directors, November 2d, 1892.

Location of general offices, New Orleans and Cincinnati.

OFFICERS OF COMPANY.	RESIDENCE.
President.....	Charles Schiff....Cincinnati.
Vice-President.....	C. C. Harvey....Cincinnati.
Secretary.....	John Glynn, Jr...New Orleans.
Treasurer.....	H. H. Tatem....Cincinnati.
General Counsel....	Edward Colston..Cincinnati.
General Attorney.....	Harry H. Hall...New Orleans.
Comptroller.....	Chas. H. Davis..Cincinnati.
General Manager.....	Richard Carroll..Cincinnati.
Superintendent.....	D. D. Curran....New Orleans.
General Freight Agent..	H. F. Smith....Cincinnati.
Gen'l Passenger Agent..	W. C. Rhinearson.Cincinnati.

Length of main line and branches: Line from Meridian, Miss., to New Orleans, (no branches), 195.52 miles; within Mississippi, 153.04.

FINANCIAL.

Amount capital stock authorized.....	\$ 5,000,000 00
Amount capital stock issued.....	5,000,000 00
Number of shares.....	50,000
Dividend declared during year 1892, none; 1893, none.	

Funded debt:

Mortgage bonds.....	\$ 6,220,000 00
Miscellaneous obligations.....	None.
Income bonds.....	None.

Total funded debt.....	6,220,000 00
Total cost of construction and equipment..	10,886,299 70
Cost per mile.....	55,178 70

Income account:

Gross earnings from operation.....	1,418,567 60
Less operating expenses.....	1,155,964 08
Income from operation.....	262,603 52
Income from other sources.....	2,829 35
Total income.....	265,432 87
Deduction from income on account interest, rent, taxes, etc.....	403,300 00
Net deficit.....	137,867 13

CONTRACT WITH EXPRESS COMPANIES.—Contract with Southern Express Company to October, 1906. Railroad company receives 45 per cent. of gross receipts from express business.

CONTRACT WITH SLEEPING CAR COMPANIES.—Contract with Mann Boudoir Car Company for fifteen years from October 12th, 1884, whereby the railroad company pays one cent per mile for cars run.

CONTRACT WITH TELEGRAPH COMPANIES.—Contract with Western Union Telegraph Company until October 1st, 1906. The railroad company to receive 50 per cent. of gross earnings from telegraph business.

Average daily compensation of:

General officers.....	\$ 4 18
General office clerks.....	2 13
Station agents.....	2 37
Enginemen.....	5 02
Firemen.....	2 59
Conductors.....	3 93
Machinists.....	2 23
Carpenters.....	2 14
Section foremen.....	2 03
Switchmen, flagmen and watchmen....	2 11
Telegraph operators.....	2 23
Passenger earnings per mile of road.....	\$ 1423 86
Passenger earnings per train mile.....	80
Number passengers carried earning revenue....	228,356
Number passengers carried one mile.....	12,020,284
Average distance carried.....	53
Number tons freight carried.....	827,355
Number tons freight carried one mile.....	125,723,752
Freight earnings per mile of road.....	\$ 5,735 99
Freight earnings per train mile.....	1 77

Gross earnings per mile of road.....	7,241 29
Expenses per mile of road.....	5,900 79
Net revenue per mile of road.....	1,340 50

Freight traffic classified according to commodities:

	Per cent. of traffic.
Grain, flour, etc.....	5.69
Cotton.....	4.79
Fruit and vegetables.....	6.12
Live stock, dressed meats, etc.....	1.21
Coal, ores, coke, etc.....	18.03
Lumber.....	27.72
Sugar, etc.....	9.62
Iron, cement, etc.....	10.10
Agricultural implements, wagons, etc.....	.55
Merchandise.....	6.73
Miscellaneous.....	9.44

Equipment:

Locomotives.....	40
Cars in passenger service... ..	17
Cars in freight service.....	1,601
Gravel cars, cabooses, etc.....	31
Cars leased.....	None

Number tons new rails laid during year, 580 ; number new ties laid during year, 88,610.

Accidents :

Number of employes killed.....	3
Number of employes injured.....	38
Number of passengers killed.....	None.
Number of passengers injured.....	1
Number of trespassers killed.....	5
Number of trespassers injured.....	6

STATIONS IN MISSISSIPPI.

Distance from Meridian :

	Miles.	Miles.
Meridian.....		Vossburg..... 36
Wright's	5	Heidelberg..... 40
Corinne.....	8	Sandersville..... 47
Enterprise.....	17	Errata..... 49
Wautubbee.....	21	Laurel..... 56
Coopers... ..	24	Cox's Mill..... 61
Pachuta.....	27	Ellisville..... 64
Barnett.....	31	Melrose..... 65

Howell Lumber Co.....	68	Daviston.....	114
Ferguson.....	71	Davis' Mill No. 1.....	115
Tuscanola.....	73	Blackwell's.....	117
Albertson's Mill.....	73	Hillsdale.....	118
Smith's.....	77	Orvisburg.....	121
Eastabuchee.....	77	Whites.....	125
Hattiesburg.....	85	Poplarville.....	125
Richburg.....	91	Derby.....	132
Okahola.....	97	McClure's Mill.....	136
Poitevent.....	100	Gravel Pitt.....	138
Purvis.....	102	McNeil's.....	139
Smith & Garrison's Mill.....	103	Carriere.....	143
Talowah.....	107	Mitchell.....	147
Garretson's Mill.....	109	Picayune.....	149
Piotona.....	111	Thigpen's.....	150
Lumberton.....	112	Nicholson.....	153

ALABAMA GREAT SOUTHERN RAILROAD CO.

FOR THE YEAR ENDING JUNE 30TH, 1893.

Date of organization, November 30th, 1877.

Reference to charter and amendments: Originally chartered as the North-east and South-west Alabama Railroad Company, acts February 27th, 1854. Name changed to Alabama and Chattanooga Railroad Company by Act May 13th, 1871. In 1877 the road was sold by order of the United States Circuit Court for Southern District of Alabama, and purchased by John Swann, Agent, who conveyed it to the Alabama Great Southern Railroad Company, incorporated in 1877.

DIRECTORS.	P. O. ADDRESS.	EXPIRATION OF TERM.
D. G. Bush.....	Anniston, Ala.....	Yearly.
H. Doughty Browne.....	London, Eng.....	Yearly.
Calvin S. Brice.....	Lima, O.....	Yearly.
S. M. Felton.....	Cincinnati, O.....	Yearly.
C. C. Harvey.....	Cincinnati, O.....	Yearly.
T. T. Hillman.....	Birmingham, Ala.....	Yearly.
Charles M. McGhee.....	New York.....	Yearly.
John G. Moore.....	New York.....	Yearly.
Francis Pavy.....	London, Eng.....	Yearly.
Samuel Thomas.....	New York.....	Yearly.
Jno. A. Rutherford.....	New York.....	Yearly.

Number of stockholders at last election, 17.

Date of last meeting of stockholders for election of Directors, October 5th, 1892.

Location of general offices, Birmingham and Cincinnati.

OFFICERS OF COMPANY.		RESIDENCE.
Chairman of the Board...	Samuel Thomas.....	New York.
President	S. M. Felton.....	Cincinnati.
Vice-President.....	Henry Fink.....	New York.
Vice-President.....	C. C. Harvey.....	Cincinnati.
Secretary.....	L. M. Schwann.....	New York.
Treasurer	H. H. Tatem.....	Cincinnati.
General Counsel....	Edward Colston....	Cincinnati.
Comptroller.....	Charles H. Davis....	Cincinnati.
Gen'l Manager....	Richard Carroll....	Cincinnati.
Superintendent.....	A. J. Frazer.....	Birmingham.
Gen'l Freight Agent....	H. I. Smith.....	Cincinnati.
Gen'l Passenger Agent..	W. C. Rhinearson...	Cincinnati.

Length of main line and branches, 338.70 miles; length of main line in Mississippi, 18.78.

FINANCIAL.

Amount capital stock authorized.....	\$ 11,830,000 00
Amount capital stock issued.....	11,210,350 00
Number of shares.....	236,600
Dividend declared during year 1892, 6 per cent. on preferred stock for six months.	

Funded Debt:

Mortgage bonds.....	\$ 4,733,360 00
Miscellaneous obligations.....	294,029 95
Income bonds.....	None
Total funded debt.....	5,027,389 95
Total cost of construction and equipment...	15,182,503 49
Cost per mile.....	49,538 32

Income Account:

Gross earnings from operation.....	\$ 1,823,396 75
Less operating expenses.....	1,421,302 46
Income from operation.....	402,094 29
Income from other sources.....	530 77
Total income.....	402,625 06
Deduction from income on account interest, rent, taxes, etc.....	406,467 50
Net deficit	3842 44
Less "interim" dividend (for six months)....	96,106 74
Deficit for year.....	99,949 18

Contract with Express Companies :

Contract with the Southern Express Company until October, 1906, whereby the railroad company receives 45 per cent. of the gross earnings of the express company.

Contract with Sleeping Car Companies :

Contract with Mann Boudoir Car Company for fifteen years from October 7, 1884. The railroad company pays one cent per mile run for use of cars.

Contract with Telegraph Companies :

Contract with Western Union Telegraph Company, February 12th, 1885, for twenty years telegraph line privilege, whereby the railroad company receives 50 per cent. of the gross receipts from telegraph business.

Average daily compensation of :

General officers.....	\$ 6 22
General office clerks.....	2 55
Station agents.....	2 15
Enginemen.....	5 36
Firemen.....	2 82
Conductors.....	3 52
Machinists.....	2 35
Carpenters.....	2 10
Section Foremen.....	2 01
Switchmen, flagmen and watchmen.....	1 85
Telegraph operators.....	2 04

Passenger earnings per mile of road.....	\$ 1723 72
Passenger earning per train mile.....	1 04
Number passengers carried earning revenue...	266,537
Number of passengers carried one mile.....	18,049,254
Average distance carried.....	68
Number tons freight carried.....	1,503,474
Number tons of freight carried one mile.....	193,527,505
Freight earnings per mile of road.....	\$ 3653 05
Freight earnings per train mile.....	1 31
Gross earnings per mile of road.....	5383 52
Expenses per mile of road...	4196 35
Net revenue per mile of road.....	1187 17

Freight traffic classified according to commodities :

	Per cent. of traffic.
Grain, flour, etc.....	2.39
Cotton.....	1.63
Fruit and vegetables.....	1.21
Live-stock, dressed meats, etc.....	.56

Coal, ores, coke, etc.....	50.91
Lumber.....	9.13
Sugar, etc.....	2.87
Iron, cement, etc.....	23.70
Agricultural implements, wagons, etc.....	.33
Merchandise.....	5.76
Miscellaneous.....	1.51

Equipments:

Locomotives.....	59
Cars in passenger service.....	45
Cars in freight service.....	3632
Gravel cars, cabooses, etc.....	80
Cars leased.....	None
Number tons new rails laid during the year....	None
Number new ties laid during year.....	11,904

Accidents:

Number of employes killed.....	None
Number of employees injured.....	2
Number of passengers killed.....	None
Number of passengers injured.....	None
Number of trespassers killed.....	None
Number of trespassers injured.....	2

STATIONS IN MISSISSIPPI.

Distance from Meridian:

	Miles.		Miles.
Meridian.....	.0	Toomsuba.....	12.8
Wallace.....	4.8	Kewanee.....	16.9

ALABAMA AND VICKSBURG RAILWAY CO.

FOR THE YEAR ENDING JUNE 30, 1893.

Date of organization, March 18, 1889.

Reference to charter and amendments: Chartered as the Vicksburg and Meridian Railroad Company, and under foreclosure proceedings in United States Circuit Court for Southern District of Mississippi, the second mortgage bondholders purchased the property and organized under present name March 18, 1889.

Name of constituent companies, and reference to act authorizing consolidation.—The Vicksburg and Meridian Railroad Company was reorganized January 28, 1867; by con-

solidation of the Clinton and Vicksburg Railroad Company, chartered December 19, 1831, the Vicksburg and Jackson Railroad Company, chartered in 1835, and the Southern Railroad Company, chartered February 23, 1846, which last named company was consolidated with the Vicksburg and Jackson Railroad Company by act of December 26, 1846.

DIRECTORS.	POST OFFICE ADDRESS.	EXPIRATION OF TERM.
G. T. Bonner.....	New York.....	November 2, 1893
C. C. Harvey.....	Cincinnati, O....	November 2, 1893
W. L. Nugent.....	Jackson, Miss....	November 2, 1893
Charles Schiff.....	Cincinnati, O....	November 2, 1893
J. F. Winslow.....	Cincinnati, O....	November 2, 1893

Number of stockholders at last election, 27.

Date of last meeting of stockholders for election of directors, November 7, 1892.

Location of general offices, Cincinnati and Vicksburg.

OFFICERS OF COMPANY.	RESIDENCE.
President.....	Charles Schiff.....Cincinnati.
Vice-President.....	C. C. Harvey.....Cincinnati.
Secretary and Treas'r.....	H. H. Tatem.....Cincinnati.
General Counsel.....	Edward Colston....Cincinnati.
General Attorney.....	W. L. Nugent.....Jackson, Miss.
Comptroller.....	Charles H. Davis..Cincinnati.
General Manager.....	Richard Carroll...Cincinnati.
Superintendent.....	W. W. Bond.....Vicksburg, Miss.
Gen. Freight Agent....	H. F. Smith.....Cincinnati.
Assis't Gen. Freight and Pass. Agt.....	I. Hardy.....Vicksburg, Miss.
General Pass. Ag't....	W. C. Rhinearson..Cincinnati.

Length of Main Line and Branches :

	Miles.
Meridian to Vicksburg.....	139.88
Vicksburg extension to Mississippi River landing...	3.51
Total.....	143.39

FINANCIAL.

Amount capital stock authorized.....\$	700,000 00
Amount capital stock issued.....	700,000 00
Number of shares.....	7,000
Dividend declared during year 1892, 3 per cent; 1893.....	None.

Funded Debt:

Mortgage bonds.....	\$ 2,283,357	34
Miscellaneous obligations.....	None.	
Income bonds.....	None.	
Total funded debt.....	2,288,357	34
Total cost of construction and equipment....	2,999,395	24
Cost per mile.....	20,917	67

Income Account:

Gross earnings from operation.....	587,902	18
Less operating expenses.....	458,025	10
Income from operation.....	129,877	08
Income from other sources.....	None.	
Total income.....	129,877	08
Deduction from income on account interest, rent, taxes, etc.....	145,953	20
Deficit.....	16,076	12
Less dividend 3 per cent.....	21,000	00
Deficit for year.....	37,076	12

CONTRACT WITH EXPRESS COMPANIES.—Contract with the Southern Express Company until October, 1906, the railway company receiving 45 per cent. of the gross earnings of the express company.

CONTRACT WITH SLEEPING CAR COMPANIES.—Contract with Mann Boudoir Car Company for fifteen years from October, 1884, whereby the railway company pays one cent per mile run for use of cars.

CONTRACT WITH TELEGRAPH COMPANIES.—Contract with the Western Union Telegraph Company for twenty years from February 12, 1885, whereby the railway company receives 50 per cent. of gross receipts of telegraph business.

Average daily compensation of

General officers.....	\$ 2	11
General office clerks.....	2	21
Station agents.....	2	30
Enginemen.....	5	36
Firemen.....	2	81
Conductors.....	3	78
Machinists.....	2	68
Carpenters.....	2	11
Section foremen.....	2	06
Switchmen, flagmen and watchmen.....	2	01
Telegraph operators.....	2	52
Passenger earnings per mile of road.....	\$ 1,458	84
Passenger earnings per train mile.....	1	34

RAILROAD COMMISSION.

57

Number passengers carried earning revenue.....	159,485
Number passenger carried one mile.....	1,588,319
Average distance carried, in miles.....	41
Number tons freight carried.....	316,507
Number tons freight carried one mile.....	32,764,351
Freight earnings per mile of road.....	\$2,562 95
Freight earnings per train mile.....	2 06
Gross earnings per mile of road.....	4,100 02
Expenses per mile of road.....	3,194 26
Net revenue per mile of road.....	905 76

Freight traffic classified according to commodities:

	Per cent. of traffic.
Grain, flour, etc.....	8.51
Cotton.....	7.48
Fruits and vegetables.....	1.39
Live stock, dressed meat, etc.....	2.34
Coal, ores, coke, etc.....	35.22
Lumber.....	18.58
Sugar, etc.....	2.14
Iron, cement, etc.....	6.10
Agricultural implements, wagons, etc.....	.29
Merchandise.....	13.74
Miscellaneous.....	4.21

Equipment:

Locomotives.....	18
Cars in passenger service.....	13
Cars in freight service.....	480
Gravel cars, cabooses, etc.....	16
Cars leased.....	None

Number new rails laid during year, 2764 tons; number new ties laid during year, 72,386.

Accidents:

Number of employes killed.....	None
Number of employes injured.....	15
Number of passengers killed.....	None
Number of passengers injured.....	1
Number of trespassers killed.....	2
Number of trespassers injured.....	4

STATIONS IN MISSISSIPPI.

Distance from Vicksburg:

	Miles	Miles
Meridian.....	140	Graham..... 129
Lost Gap.....	134	Lacy..... 125

Chunky.....	123	Howell's.....	52
Hickory.....	117	Pearson's.....	49
Chambers.....	111	Woodlawn.....	48
Newton.....	109	Jackson.....	44
Sand Pit.....	108	McRaven.....	39
Lawrence.....	105	Clinton.....	35
East Mill.....	103	Perch Place.....	31
Lake.....	99	Bolton.....	27
Fairchild's Mill.....	97	Midway.....	23
Forest.....	91	Edwards.....	18
Raworth.....	85	Griswold's.....	17
Gravel Pit Junction.....	81	Beulah.....	16
Morton.....	80	Smith's.....	14
Cox's Mill.....	79	Big Black.....	12
Clarksburg.....	75	Bovina.....	10
Armstead's.....	74	Newman's.....	8
Pelahatchie.....	71	Mt. Albon.....	7
Spear's.....	64	Five Mile Switch.....	5
Brandon.....	59	Four Mile Bridge.....	4
Green's.....	55	Vicksburg.....	

GULF AND CHICAGO RAILROAD CO.

FOR YEAR ENDING JUNE 30TH, 1893.

Date of organization, August 1st, 1889.

Reference to charter and amendments: This company is composed of the Ship Island, Ripley and Kentucky, and the Northern Division of the Gulf and Ship Island Railroads, both of them having been sold under mortgage.

DIRECTORS.	POSTOFFICE ADDRESS.	EXPIRATION OF TERM.
John W. T. Falkner....	Oxford, Miss.....	July 31st, 1891
N. G. Carter.....	Ripley, Miss.....	July 31st, 1891
L. D. Hines.....	Ripley, Miss.....	July 31st, 1891
Will Hines.....	Ripley, Miss.....	July 31st, 1891
C. L. Harris.....	Ripley, Miss.....	July 31st, 1891
E. F. Campbell.....	Memphis, Tenn....	July 31st, 1891

Number of stockholders at last election, 7.

Date of last meeting of stockholders for election of directors, August 1st, 1889.

Location of general office, Ripley, Miss.

OFFICERS OF COMPANY.	RESIDENCE.
Chairman of the Board. J. W. T. Falkner....	Oxford.
Vice-President..... J. W. T. Falkner....	Oxford.

Secretary.....	C. L. Harris.....	Ripley.
Treasurer.....	E. F. Campbell.....	Memphis.
General Solicitor.....	J. W. T. Falkner.....	Oxford.
General Manager.....	C. L. Harris.....	Ripley.
General Freight Agent..	M. C. Falkner.....	Ripley.

Length of main line and branches : Middleton, Tenn., to Pontotoc, Miss., (no branches), 62.50 miles; within Mississippi, 57 miles.

FINANCIAL.

Amount capital stock authorized.....	\$ 400,000 00
Amount capital stock issued.....	400,000 00
Number of shares.....	4,000
Dividend declared during year 1893.....	1.3

Funded debt:

Mortgage bonds.....	None.
Miscellaneous obligations.....	None.
Income bonds.....	None.
Total cost of construction and equipment, estimated at.....	\$ 250,000 00

Income account:

Gross earnings from operation.....	\$ 40,291 81
Less operating expenses.....	32,552 77
Income from operation.....	7,739 04
Income from other sources.....	None.
Total income.....	2,316 81
Deduction from income on account taxes....	5,424 23
Net income.....	5,200 00
Dividend.....	1.3

Contract with Express Companies—None.

Contract with Sleeping Car Companies—None.

Contract with Telegraph Companies—None.

Average daily compensation of:

General officers.....	2 30
Station agents.....	46½
Enginemen.....	2 00
Firemen.....	1 00
Conductors ...	2 00
Machinists.....	2 00
Carpenters.....	2 00
Section foremen.....	1 25

Passenger earnings per mile of road.....	\$ 186 70
Passenger earnings per train mile.....	99 30½

Number passengers carried earning revenue..	35,000
Number passengers carried one mile.....	350,000
Average distance carried.....	10
Number tons freight carried.....	14,717
Number tons freight carried one mile.....	147,170
Freight earnings per mile of road.....\$	457 97
Freight earnings per train mile.....	.812
Gross earnings per mile of road, passenger and freight.....	644 66
Expenses per mile of road.....	520 84
Net revenue per mile of road... ..	123 82

Equipment:

Locomotives.....	4
Cars in passenger service.....	7
Cars in freight service.....	35
Number new rails laid during year.....	13 tons.
Number new ties laid during year.....	20,000

Accidents:

Number of employees killed.....	1
Number of employees injured.....	None.
Number of passengers killed.....	None.
Number of passengers injured.....	None.
Number of trespassers killed.....	None.
Number of trespassers injured.....	None.

STATIONS IN MISSISSIPPI.

Distance from Pontotoc:

	Miles.		Miles.
Pontotoc	0	Blue Mountain.. ..	36
Cherry Creek.....	8	Ripley.....	38
Ingomar	12	Falkner.....	45
New Albany.....	20	Tiplersville.....	50
Cotton Plant.....	28	Walnut.....	55
Guyton	33		

GULF AND SHIP ISLAND RAILROAD CO.

FOR YEAR ENDING JUNE 30, 1893.

Date of organization, March 4, 1882.

Incorporated February 23, 1882.

DIRECTORS.

W. H. Hardy.....	Meridian, Miss.
Jones S. Hamilton.....	Jackson, Miss.

W. L. Nugent.....	Jackson, Miss.
Azel F. Hatch.....	Chicago, Ill.
John N. Scott.....	Chicago, Ill.
Isaac N. Perry.....	Chicago, Ill.
Carl D. Bradley.....	Chicago, Ill.
James H. Hemby.....	Chicago, Ill.
Howard E. Perry.....	Chicago, Ill.

OFFICERS.

Chairman of Board.....	W. L. Nugent.....	Jackson, Miss.
President.....	W. H. Hardy.....	Meridian, Miss.
Chief Engineer.....	H. W. Hungerford.....	

General Offices, Gulf Port, Miss.

Total number of miles.....	20
Total number of miles in Mississippi.....	20

FINANCIAL.

Capital stock.....	\$400,000 00
Funded debt.....	400,000 00

NEW ORLEANS AND NORTHWESTERN RAILWAY COMPANY.

FOR YEAR ENDING JUNE 30, 1893.

This road is in the hands of Louis K. Hyde, Receiver.

Date of organization, December 27th, 1889.

Reference to charter and amendments: Chartered under laws of Mississippi, March 14th, 1884.

Name of constituent companies, and reference to act authorizing consolidation: Chartered as the New Orleans, Natchez and Fort Scott Railway company in Louisiana.

Number of stockholders at last election, 19.

Date of last meeting of stockholders for election of directors, April 20th, 1893.

Location of general office, Natchez, Miss.

LENGTH OF MAIN LINE AND BRANCHES.

	Miles.
Main line, Natchez, Miss., to Rayville, La.....	77.
Within Mississippi.....	3.18
No branches.	

FINANCIAL.

Amount capital stock authorized	\$15,000,000 00
Amount capital stock issued	4,500,000 00
Number of shares	150,000
Dividend declared during year 1893	None.
Funded debt	1,500,000 00
Total cost of construction and equipment	1,155,335 55

Income Account:

Gross earnings from operation	\$64,145 31
Less operating expenses	46,876 52
Net income	17,268 79

Contract with Express Companies:

Contract with Southern Express Company, on basis of 50 per cent. of revenue compensation.

Contract with Sleeping Car Companies.—None.

Contract with Telegraph Companies.—None.

Average daily compensation of:

General officers	\$7 29
Station agents	1 78
Enginemen	4 18
Firemen	2 09
Conductors	2 97
Carpenters	2 00
Section foremen	1 99

DIRECTORS.

P. O. ADDRESS.

EXPIRATION OF TERM.

Louis K. Hyde	Titusville, Pa.	April 20, 1894.
Charles Hyde	Plainfield, N. J.	April 20, 1894.
Francis DeL. Hyde	Titusville, Pa.	April 20, 1894.
C. H. Hammett	Kansas City, Mo.	April 20, 1894.
E. S. Drake	Port Gibson, Miss.	April 20, 1894.
T. E. Morrison	Natchez, Miss.	April 20, 1894.
A. H. Foster	Natchez, Miss.	April 20, 1894.
A. C. Craney	St Louis Mo.	April 20, 1994.

OFFICERS OF COMPANY.

President	C. H. Hammett	Kansas City, Mo.
First Vice-Pres't	T. E. Morrison	Batesville, Ark.
Second Vice-Pres't	F. DeL. Hyde	Titusville, Pa.
Third Vice-Pres't	A. C. Craney	St. Louis, Mo.
Secretary	J. W. Lambert	Natchez, Miss.
Treasurer	Charles Hyde	Plainfield, N. J.
General Solicitor	J. N. Luce	Vidalia, La.
Auditor	R. Popkiss	Natchez, Miss.

General Manager..T. E. Morrison.....Natchez, Miss.
 Ass't Manager.....J. M. Barkley.....,Natchez, Miss.
 Gen'l Fr't Ag't....J. M. Barkley.....Natchez, Miss.
 Gen'l Ticket Ag't..J. M. Barkley.....Natchez, Miss.
 Receiver.....Louis K. Hyde.....Titusville, Pa.

Equipment:

Locomotives	7
Cars in passenger service.....	4
Cars in freight service.....	120

Number new rails laid during year, none; number new ties laid during year, none.

Accidents:

Number of employes killed.....	None.
Number of employes injured.....	None.
Number of passengers killed.....	None.
Number of passengers injured.....	None.
Number of trespassers killed.....	None.
Number of trespassers injured.....	None.

Stations in Mississippi, Natchez.

RECAPITULATION

Of the Assessment of Property of Railroads, etc., for
the Year 1893.

TABLE No. 1.—IN ADAMS COUNTY.

Company.	Valuation.	State Tax
N. O. & N. W. R. R.:		
3.18 miles, main track, at \$8,000 per mile.....\$	25,440	
22-100 miles, side track, at \$2,000..	440	
Other property.....	5,925	\$ 159 02
Y. & M. V. R. R. (N. J. & C. Div.):		
13.356 miles main track, at \$10,000 per mile.....	133,560	
2.239 miles side track, at \$2,500	5,597	
All other property.....	2,900	710 29
Western Union Telegraph Co.....	1,330	6 65
Southern Express Co.....	487	2 43
Total.....	\$ 175,679	\$ 878 39

TABLE No. 2.—IN ALCORN COUNTY.

Mobile & Ohio R. R.:		
17.300 miles main track, at \$9,000 per mile.....\$	155,700	
2.466 miles side track, at \$2,250 per mile.....	5,548	
All other property.....	4504	828 76
Memphis & Charleston R. R.:		
1.700 miles main track, at \$12,000	204,000	
1.8 miles side track, at \$3,000.....	5400	
Other property.....	4345	\$1068 72

RAILROAD COMMISSION.

65

Company.	Valuation.	State Tax.
Western Union Telegraph Co.:.....	2143	10 71
Southern Express Co.:.....	193	96
Pullman Palace Car Co.:.....	1255	6 27
Total.....	\$ 383,088	\$1915 42

TABLE No. 3.—IN AMITE COUNTY.

Y. & M. V. R. R. (main line)		
16.577 miles main track, at \$12,000 \$	198,924	
2.303 miles side track, at \$3,000...	6900	
Other property.....	3985	\$1049 04
Western Union Telegraph Co.:.....	247	1 23
Postal Telegraph Cable Co.:.....	2219	11 09
Southern Express Co.:.....	77	38 00
Pullman Palace Car Co.:.....	736	3 68
Total.....	\$ 213,088	\$1065 42

TABLE No. 4.—IN ATTALA COUNTY.

Kosciusko Branch of the Chicago, St. Louis & N. O. R. R.:		
16.50 miles of main track, at \$7,500 \$	123,750	
0.93 miles of side track, at \$1,875..	1743	
Other property.....	2875	\$ 641 84
Southern Express Co.:.....	65	32
Total.....	\$ 128,433	\$ 642 16

TABLE No. 5.—IN BENTON COUNTY.

Chicago, St. Louis, & N. O. R. R.:		
11.09 miles main track, at \$12,000. \$	133,080	
0.83 miles side track, at \$3000.....	2490	
Other property.....	2370	\$ 689 70
K. C. M. & B. R. R.:		
9,908 miles main track, at \$9,500..	94,126	
0,58 miles side track, at \$2,375....	1378	
Other property.....	1825	486 64

Company.	Valuation.	State Tax
Western Union Telegraph Co.....	1159	5 79
Postal Telegraph Cable Co.....	780	3 90
Southern Express Co.....	40	20
Pullman Palace Car Co.....	1260	6 30
Total.....	\$ 238,504	\$1192 53

TABLE No. 6.—BOLIVAR COUNTY.

Y. & M. V. R. R. (main line.):		
44.322 miles main track, at \$12,000 ..	\$ 531,864	
6.703 miles side track, at \$3,000....	20,109	
Other property.....	10,065	\$2810 19
Y. & M. V. R. R. (Riverside Division):		
47.891 miles main track, at \$9,000..	\$ 431,019	
4.580 miles side track, at \$2,250....	10,305	
Other property.....	8,610	2249 67
Y. & M. V. R. R. (Riverside Division Special Charter:)		
8.883 miles main track, at \$6,000..	53,298	
1.486 miles side track, at 1885.....	3715	
All other property.....	2820	299 17
Western Union Telegraph Co.....	572	2 88
Southern Express Co.....	374	1 87
Pullman Palace Car Co.....	1111	5 55
Total.....	\$ 1,073,862	\$5369 31

TABLE No. 7.—IN CARROLL COUNTY.

Georgia Pacific R. R.:		
18.94 miles main track, at \$8,000..	\$ 151,520	
0.83 miles side track, at \$2,000....	1660	
Other property.....	4245	\$ 787 14
Chicago, St. L. & N. O. R. R.:		
14.24 miles main track, at \$12,000..	\$ 170,880	
1.37 miles side track, at \$3000....	4110	
Other property.....	1300	\$ 881 45
Y. & M. V. R. R. (Yazoo Branch):		
5.68 miles main track, at \$7500...\$	42,600	
0.35 miles side track, at \$1875....	656	
Other property.....	1295	\$ 222 75

RAILROAD COMMISSION.

67

Company.	Valuation.	State Tax
Western Union Telegraph Co.....	3247	16 23
Southern Express Co.....	80	40
Pullman Palace Car Co.....	1295	6 47
Total.....	\$ 382,888	\$1014 44

TABLE No. 8.—IN CHICKASAW COUNTY.

Mobile & Ohio R. R.:		
13.060 miles main track, at \$9000..\$	117,540	
2.076 side track, at \$2250.....	4671	
Other property.....	7555	\$ 648 83
Western Union Telegraph Co.....	924	4 62
Southern Express Co.....	10	05
Pullman Palace Car Co.....	436	2 18
Total.....	\$ 131,136	\$ 655 68

TABLE No. 9.—IN CHOCTAW COUNTY.

Southern Express Co.....\$	30	\$ 15
----------------------------	----	-------

TABLE No. 10.—IN CLAIBORNE COUNTY.

Y. & M. V. R. R. (Main Line):		
20.373 miles main track, at \$12,000..\$	244,476	
2.390 miles side track, at \$3,000...	7170	
Other property.....	4955	\$1283 00
Y. & M. V. R. R. (N. J. & C. Div.):		
18.709 miles main track, at \$5000..\$	93,540	
0.629 miles side track, at \$1250....	786	
Other property.....	2180	\$ 482 53
Western Union Telegraph Co.....	1180	5 90
Postal Telegraph Cable Co.....	2080	10 40
Southern Express Co.....	04	02
Pullman Palace Car Co.....	928	4 64
Total.....	\$ 357,299	\$1786 49

TABLE No. 11.—IN CLARKE COUNTY.

Company.	Valuation.	State Tax
Mobile & Ohio R. R.:		
28.984 miles mail track, at \$9000...\$	260,856	
2.453 miles side track, at \$2250....	5519	
Other property.....	6605	\$1364 90
N. O. & N. E. R. R.:		
20.880 miles main track, at \$10,000.	208,800	
1.72 miles side track, at \$2500....	4300	
Other property.....	4700	1089 00
Western Union Telegraph Co.....	2412	12 06
Southern Express Co.....	225	1 12
Pullman Palace Car Co.....	2500	12 50
Total.....\$	495,917	\$2479 58

TABLE No. 12.—IN CLAY COUNTY.

Georgia Pacific R. R.:		
32.04 miles main track, at \$8000...\$	256,320	
2.78 miles side track, at \$2000....	5560	
Other property.....	32,130	\$1470 05
Mobile & Ohio R. R.:		
12.110 miles main track, at \$9000..	108,990	
1.407 miles side track, at \$2250....	3165	
Other property.....	4710	584 32
Western Union Telegraph Co.....	2608	13 04
Southern Express Co.....	129	64
Pullman Palace Car Co.....	410	2 05
Total.....\$	414,022	\$2070 10

TABLE No. 13.—IN COAHOMA COUNTY.

Y. & M. V. R. R., (main line):		
30.274 miles main track at \$12,000..\$	362,800	
6.131 miles side track at \$3,000..	18,193	
Other property.....	11,810	1,964 01
Y. & M. V. R. R., (Riverside div.):		
27.713 miles main track at \$9,000..	249,417	
2.865 miles side track at \$2,250....	7,162	
Other property.....	6,530	1,315 54

RAILROAD COMMISSION..

69

Company.	Valuation.	State Tax
Y. & M. V. R. R., (Helena branch) broad gauge:		
8.336 miles W. main line }		
11.906 miles E. main track } at \$4,500	91,687	
1.608 miles side track at \$1,750.....	2,412	
Other property	1,035	475 67
Y. & M. V. R. R., (Tallahatchie branch):		
14.109 miles main track at \$6,000..	84,654	
.717 miles side track at \$1,500....	1,070	
Other property.....	2,315	440 19
Western Union Telegraph Co.....	362	1 86
Southern Express Co.....	501	2 50
Pullman Palace Car Co.....	699	3 49
Total	\$ 840,647	\$ 4,203 26

TABLE No. 14—COPIAH COUNTY.

Chicago, St. Louis & N. O. R. R., (main line):		
26.47 miles main track at \$12,000..\$	317,640	
5.43 miles side track at \$3,000,....	16,290	
Other property.....	17,635	\$1757 82
Y. & M. V. R. R., (N. J. & C., division):		
4.078 miles main track at \$4,500 .	20,390	
.403 miles side track at \$1,350	504	
Other property.....	795	108 45
Western Union Telegraph Co.....	5741	28 70
Southern Express Company.....	115	57
Pullman Palace Car Co.....	2660	13 30
Total.....	\$ 381,770	\$1908 84

TABLE No. 15—IN DeSoto COUNTY.

K. C. M. & B. R. R.:		
10.970 miles main track at \$9,500..\$	104,215	
.76 miles side track at \$2,375.....	1805	
Other property.....	2850	\$ 544 35
Y. & M. V. R. R., (main line):		
12.863 miles main track at \$12,000.	154,356	
2.199 miles side track at \$3,000....	6597	
Other property.....	3880	824 16

Company.	Valuation.	State Tax
Memphis division of the Chicago, St. Louis & N. O. R. R.:		
19.54 miles main track at \$10,000...	195,400	
1.11 Miles side track at \$2,500....	2775	
Other property.....	4760	1014 62
Western Union Telegraph Co.....	3392	16 96
Postal Telegraph Cable Co.....	955	4 77
Southern Express Co.....	70	35
Pullman Palace Car Co.....	864	4 32
Total.....	\$ 481,919	\$2409 53

TABLE No. 16—IN FRANKLIN COUNTY.

Y. & M. V. R. R., (main line):		
21.752 miles main track at \$12,000..\$	261,024	
2.084 miles side track at \$3000...	6252	
Other property.....	4500	\$1358 88
Western Union Telegraph Co.....	346	1 73
Postal Telegraph Cable Co.....	2160	10 80
Southern Express Co.....	149	74
Pullman Palace Car Co.....	1047	5 23
Total.....	\$ 275,480	\$1377 38

TABLE No. 17—IN GREENE COUNTY.

Mobile and Ohio R. R.:		
3.454 miles main track at \$9,000..\$	31,086	
.529 miles side track at \$2,250....	1190	
Other property.....	1645	\$ 169 60
Western Union Telegraph Co.....	94	47
Southern Express Co.	35	17
Pullman Palace Car Co.....	1 65	82
Total.....	\$ 34,215	\$ 171 06

TABLE No. 18—IN GRENADA COUNTY.

Chicago, St. L. & N. O. R. R.:		
15.65 miles main track at \$12,000..\$	187,800	
2.78 miles side track at \$3,000....	8340	
Other property.....	5747	1009 44

RAILROAD COMMISSION.

71

Company.	Valuation.	State Tax
Memphis division of the Chicago, St. L. & N. O. R. R.:		
7.12 miles main track at \$10,000....	71,200	
1.09 miles side track at \$2,500....	2725	
Other property.....	2540	382 32
Y. & M. V. R. R., (Yazoo branch):		
4.96 miles main track at \$7,500....	37,200	
.70 Miles side track at \$1,875....	1312	
Other property.....	3370	209 41
Western Union Telegraph Co.....	2276	11 38
Southern Express Co.....	184	92
Pullman Palace Car Co.....	1500	7 50
Total.....	\$ 324,194\$	1620 97

TABLE No. 19—IN HANCOCK COUNTY.

N. O. & N. E. R. R.:		
13.371 miles main track at \$10,000..\$	133,710	
1.58 miles side track at \$2500....	3950	
Other property.....	2600	\$ 701 30
Louisville & Nashville R. R.:		
15.76 miles main track at \$12,000..	189,120	
1.83 miles side track at \$3000....	5490	
Other property.....	5639	1001 24
Western Union Telegraph Co.....	3905	19 52
Southern Express Co.....	32	16
Pullman Palace Car Co.....	3041	15 20
Total.....	\$ 347,487	\$1737 42

TABLE No. 20—IN HARRISON COUNTY.

Louisville & Nashville R. R.:		
28.57 miles main track at \$12,000..\$	342,840	
1.79 miles side track at \$2500....	5370	
All other property.....	4745	\$1764 77
Gulf & Ship Island R. R.:		
20 miles main track at \$5000....	100,000	
.0105 miles side track at \$1250....	100	
All other property.....	200	501 50
Western Union Telegraph Co.....	5487	27 43

Company.	Valuation.	State Tax
Southern Express Co.....	150	75
Pullman Palace Car Co.....	3897	19 48
Total.....	\$ 462,789	\$2313 98

TABLE No. 21.—IN HINDS COUNTY.

A. & V. R. R.:		
33.437 miles main track at \$8500...\$	284,215	
6.64 miles side track at \$2500.....	11,600	
Other property:	12,380	\$1540 97
Chicago, St. Louis & N. O. R. R.:		
27.17 miles main track at \$12,000..	326,040	
5.65 miles side track at \$3000.....	16,950	
Other property.....	26,010	1845 00
Y. & M. V. R. R. (Yazoo Branch):		
14.58 miles main track at \$7500...\$	109,350	
1.18 miles side track at \$1875.....	2212	
Other property.....	4156	578 59
Y & M. V. R. R. (N. J. & C. Division)		
36.803 miles main track at \$5000..	184,000	
1.32 miles side track at \$1250.....	1650	
Other property.....	3275	944 62
Western Union Telegraph Co.....	9998	49 99
Postal Telegraph Cable Co.....	3718	18 59
Southern Express Co.....	727	3 68
Pullman Palace Car Co.....	5192	25 96
Total.....	\$ 1,001,473	\$5007 35

TABLE No. 22.—IN HOLMES COUNTY.

Chicago, St. Louis & N. O. R. R.:		
26.036 miles main track at \$12,000.\$	312,720	
4.31 miles side track at \$3000.....	12,930	
Other property.....	14,990	\$1703 20
Kosciusko Branch C., St. L. & N. O.:		
1.87 miles main track at \$7500.....	14,025	
0.21 miles side track at \$1875.....	394	
Other property.....	15	72 17
Y. & M. V. R. R. (Yazoo Branch):		
51.60 miles main track at \$7500.....	387,000	
3.33 miles side track at \$1875.....	6243	
Other property.....	12,425	2028 34

RAILROAD COMMISSION.

73

Company.	Valuation.	State Tax
Western Union Telegraph Co.....	3795	18 97
Southern Express Co.....	224	1 12
Pullman Palace Car Co.....	2394	11 97
Total.....	\$ 767,155	\$3835 77

TABLE No. 23.—IN ISSAQUENA COUNTY.

Y. & M. V. R. R. (Main Line):		
6.645 miles main track at \$12,000..	\$ 79,740	
0.518 miles side track at \$3000.....	1554	
Other property.....	980	\$ 411 37
Y. & M. V. R. R. (River Division):		
5.460 miles main track at \$9000...	49,140	
0.290 miles side track at \$2250....	662	
Other property.....	785	252 93
Western Union Telegraph Co.....	72	36
Pullman Palace Car Co.....	150	75
Total.....	\$ 133,083	\$ 665 41

TABLE No. 24.—IN JACKSON COUNTY.

Louisville and Nashville R. R.:		
29.41 miles main track at \$12,000..	\$ 352,920	
2.28 miles side track at \$3000.....	6840	
Other property.....	6735	\$1832 47
Western Union Telegraph Co.....	6469	32 34
Southern Express Co.....	130	65
Pullman Palace Car Co.....	3268	16 34
Total.....	\$ 376,362	\$1881 80

TABLE No. 25.—IN JASPER COUNTY.

N. O. & N. E. R.:		
12.274 miles main track at \$10,000..	\$ 122,740	
.85 miles side track at \$2500.....	2,125	
Other property.....	2,790	\$ 638 27
Western Union Telegraph Co.....	281	1 40
Pullman Palace Car Co.....	976	4 88
Total.....	\$ 128,912	\$ 644 55

TABLE No. 26.—IN JEFFERSON COUNTY.

Company.	Valuation.	State Tax
Y. & M. V. R. R. (main line):		
19.851 miles main track at \$12,000...	\$ 238,044	
2.451 miles side track at \$3000.....	7,353	
Other property.....	5,830	\$ 1256 13
Y. & M. V. R. R. (N. G. & C. Division Broad Gauge):		
14.426 miles main track, broad gauge,		
at \$10,000.....	\$ 144,260	
10.946 miles main track nar. gauge,		
at \$5000.....	54,750	
.804 miles side track, narrow gauge,		
at \$1250.....	1,005	
1.309 miles side track, broad gauge,		
at \$2,500.....	3,272	
Other property.....	2,500	\$ 1028 83
Western Union Telegraph Co.....	1,906	9 53
Postal Telegraph Cable Co.....	2,044	10 22
Southern Express Co.....	127	63
Pullman Palace Car Co.....	815	4 07
Total.....	\$ 461,886	\$ 2309 41

TABLE No. 27.—IN JONES COUNTY.

N. O. & N. E. R. R.:		
33.001 miles main track at \$10,000...	\$ 333,010	
3.61 miles side track at \$2500.....	9,025	
Other property.....	4,020	\$ 1730 27
Western Union Telegraph Co.....	678	3 39
Southern Express Co.....	70	35
Pullman Palace Car Co.....	2,812	14 06
Total.....	\$ 349,615	\$ 1748 07

TABLE No. 28.—IN KEMPER COUNTY.

Mobile & Ohio Railroad:		
26.407 miles main track at \$9000.....	\$ 237,663	
1.119 miles side track at \$2250.....	2,517	
Other property.....	6,950	\$ 1235 65
Western Union Telegraph Co.....	1,735	8 68

RAILROAD COMMISSION.

75

Company.	Valuation.	State Tax
Southern Express Co.....	40	20
Pullman Palace Car Co.....	808	4 04
Total.....	\$ 249,713	\$ 1248 56

TABLE No. 29.—IN LAFAYETTE COUNTY.

Chicago, St. Louis & New Orleans R. R.:		
27.79 miles main track, \$12,000.....	\$ 333,480	
2.23 miles side track.....	6,690	
Other property.....	6,090	\$ 1731 30
Western Union Telegraph Co.....	1,811	9 05
Southern Express Co.....	35	17
Pullman Palace Car Co.....	2,435	12 17
Total.....	\$ 350,541	\$ 1752 69

TABLE No 30.—IN LAUDERDALE COUNTY.

Mobile & Ohio R. R.:		
33.484 miles main track at \$9000.....	\$ 301,356	
6.992 miles side track at \$2250.....	15,730	
Other property.....	15,867	\$ 1664 76
N. O. & N. E. R. R.:		
10.892 main track at \$10,000.....	\$ 108,920	
6.82 miles side track at \$2500.....	17,050	
Other property.....	75,750	\$ 1008 50
A. & V. R. R.:		
15.886 miles main track at \$8500....	\$ 135,031	
5 miles side track at \$2500.....	12,500	
Other property.....	7,150	773 40
A. G. S. R.:		
18.78 miles main track at \$12,000....	\$ 225,360	
4.07 miles side track at \$3000.....	12,210	
Other property.....	9,070	1233 20
East Tenn. Va. & Ga. R. R.:		
6 5077-5280 miles main track at \$10,000.....	\$ 69,920	
1 1823-5280 miles side track at \$2500	3,357	
Other property.....	5,525	394 01
Western Union Telegraph Co.....	5,797	28 98
Postal Telegraph Co.....	4,236	21 18

Company.	Valuation.	State Tax
Southern Express Co.....	1,126	5 63
Pullman Palace Car Co.....	3,323	16 61
Total.....	\$1,029,278	\$ 5146 34

TABLE No. 31.—IN LEE COUNTY.

Mobile & Ohio R. R.:		
30.058 miles main track, at \$9000..	\$ 270,522	
2.339 miles side track, at \$2250....	5262	
Other property.....	9803	\$1427 93
K. C., M. & B. R. R.:		
21.870 miles main track, at \$9500..	207,765	
2.16 miles side track, at \$2375....	5130	
Other property.....	5045	1089 70
Western Union Telegraph Co.....	3115	15 57
Postal Telegraph Cable Co.....	2120	10 60
Southern Express Co.....	309	1 54
Pullman Palace Car Co... ..	2107	10 53
Total.....	\$ 511,178	2555 87

TABLE No. 32.—IN LEFLORE COUNTY

Georgia Pacific R. R. (Main Line):		
21.61 miles main track, at \$8000...	172,880	
23.31 miles main track (branches)		
at \$6000.....	139,860	
2.77 miles side track, at \$2000....	5540	
Other property.....	77,760	\$1980 20
Y. & M. V. R. R. (Yazoo Branch):		
20.16 miles main track, at \$7500...	151,200	
2.32 miles side track, at \$1850....	4350	
Other property.....	7290	814 20
Y. & M. V. R. R. (Tallahatchie Branch):		
5.045 miles main track, at \$6000...	30,270	
1.017 miles side track, at \$1500....	1525	
Other property.....	1935	168 65
Western Union Telegraph Co.....	2282	11 41
Southern Express Co.....	109	54
Total.....	\$ 595,001	\$2975 00

TABLE No. 33.—IN LINCOLN COUNTY.

Company.	Valuation.	State Tax
Chicago, St. L. & N. O. R. R.:		
23.916 miles main track, at \$12,000..\$	287,520	
4.37 miles side track, at \$3000.....	13,110	
Other property.....	6015	\$1538 22
Meridian, Brookhaven & Natchez R. R.:		
—miles main track at —.....		
7.79 miles side track at —.....	12,464	62 32
Other property.....		
Western Union Telegraph Co.....	4960	24 80
Southern Express Co.....	91	45
Pullman Palace Car Co.....	2225	11 12
Total.....	\$ 326,385	\$1631 91

TABLE No. 34.—IN LOWNDES COUNTY.

Mobile & Ohio R. R.:		
.30.650 miles main track, at \$9000..\$	275,850	
7.729 miles side track, at \$2250....	17,390	
Other property.....	16,450	1548 45
Georgia Pacific R. R.;		
1.97 miles branch track, at \$8000..	15,760	
17.95 miles main track, at \$8000...	143,600	
2.73 miles side track, at \$2000.....	5460	
Other property.....	38,413	1016 16
Western Union Telegraph Co.....	3877	19 38
Southern Express Co.....	437	2 18
Pullman Palace Car Co.....	965	4 82
Total... ..	\$ 518,202	\$2590 99

TABLE No. 35.—IN MADISON COUNTY.

Chicago, St. L. & N. O. R. R.:		
26.23 miles main track at \$12,000..\$	314,460	
5.30 miles side track at \$3000.....	15,900	
Other property.....	20,282	\$1753 21
Y. & M. V. R. R. (Yazoo Branch):		
8.67 miles main track at \$7500....	65,025	
0.42 miles side track at \$1850.....	787	
Other property.....	1150	334 81

Company.	Valuation.	State Tax
Western Union Telegraph Co.....	4037	20 18
Southern Express Co.....	97	48
Pullman Palace Car Co.....	2260	11 30
Total.....	\$ 423,998	\$2119 98.

TABLE No. 36.—IN MARION COUNTY.

N. O. & N. E. R. R.:		
20.945 miles main track at \$10,000..\$	209450	
2.36 miles side track at \$2500.....	5900	
Other property.....	4520	\$1099 35
Western Union Telegra8h Co.....	416	2 08
Pullman Palace Car Co.....	1887	9 43
Total.....	\$ 221,173	\$1110 86

TABLE No. 37.—IN MARSHALL COUNTY.

Chicago, St. L. & N. O. R. R.:		
24.26 miles main track at \$12,000..\$	291,120	
3.30 miles side track at \$3000.....	9900	
Other property.....	14,505	\$1577 62
K. C. M. & B. R. R.:		
32.042 miles main track at \$9500..\$	304,399	
2.34 miles side track at \$2375.....	5557	
Other property.....	5514	\$1577 35
Western Union Telegraph Co.....	3084	15 42
Postal Telegraph Cable Co.....	2623	13 11
Southern Express Co.....	227	1 13
Pullman Palace Car Co.....	3571	17 85
Total.....	\$ 640,500	\$3202 48

TABLE NO. 38.—IN MONROE COUNTY.

M. & Ohio R. R.:		
25.70 miles main track at \$9000...\$	231,300	
2.922 miles side track at \$2250.....	6574	
Other property.....	7700	\$1227 87

RAILROAD COMMISSION.

79

Company.	Valuation.	State Tax
K. C. M. & B. R. R.:		
26.684 miles main track at \$9500..\$	272,498	
12.272 miles main track at \$7500..	92,040	
4.78 miles side track at \$2375.....	11,352	
Other property.....	23,130	1995 10
Western Union Telegraph Co.....	2919	14 59
Postal Telegraph Cable Co.....	2942	14 71
Southern Express Co.....	461	2 30
Pullman Palace Car Co.....	2008	10 04
Total.....	\$ 652,924	\$3264 61

TABLE No. 39.—IN MONTGOMERY COUNTY.

Georgia Pacific R. R. Co :		
24.96 miles main track, at \$8,000..\$	199,680	
2.71 miles side track.....	5,420	
Other property.....	11,285	1081 92
Chicago, St. Louis & N. O. R. R.:		
19.04 miles main track, at \$12,000.	228,480	
3.33 miles side track.....	9,990	
Other property.....	8,655	1235 62
Western Union Telegraph Co.....	3,735	18 67
Southern Express Co.....	227	1 13
Pullman Palace Car Co.....	1759	8 79
Total.....	\$ 469,231	\$2346 13

TABLE No. 40.—IN NEWTON COUNTY.

A. & V. R. R.:		
24,346 miles main track, at \$8,500..\$	206,941	
1.16 miles side track, at \$2,500....	2900	
Other property.....	6530	\$1081 85
Western Union Telegraph Co.....	1184	5 92
Postal Telegraph Cable Co....	2385	11 92
Southern Express Co.....	35	17
Pullman Car Co.....	1957	9 78
Total.....	\$ 221,932	\$1109 64

TABLE No. 41.—IN NOXUBEE COUNTY.

Company.	Valuation.	State Tax
M. & O. R. R.:		
25.820 miles main track, at \$9,000...	\$232,380	
1.684 miles side track, at \$2,250...	3789	
Other property.....	8368	\$1222 68
Western Union Telegraph Co.....	1735	8 67
Southern Express Co.....	97	48
Pullman Palace Car Co.....	890	4 45
Total.....	\$ 247,259	\$1236 28

TABLE No. 42.—IN OKTIBBEHA COUNTY.

M. & O. R. R.:		
9.861 miles main track, at \$9,000..\$	88,749	
0.673 miles side track, at \$2,250...	1514	
Other property.....	1950	461 06
Georgia Pacific R. R.:		
1.10 miles main track, at \$8,000...	8800	
0.22 miles side track, at \$2,000....	440	
Other property.....	1049	51 44
Western Union Telegraph Co.....	644	3 22
Southern Express Co.....	182	91
Pullman Palace Car Co.....	310	1 55
Total.....	\$ 103,638	\$ 518 18

TABLE No. 43.—IN PANOLA COUNTY.

Memphis Division of C. St. L. & N. O. R. R.:		
28.66 miles main track, at \$10,000\$	286,600	
2.33 miles side track, at \$2,500....	5825	
Other property.....	8010	\$1502 17
Western Union Telegraph Co.....	3957	19 78
Southern Express Co.....	132	66
Pullman Palace Car Co.....	246	1 23
Total.....	\$ 301,770	\$1523 84

TABLE No. 44.—IN PEARL RIVER COUNTY.

Company.	Valuation.	State Tax
N. O. & N. E. R. R.:		
28.469 miles main track, at \$10,000\$	284,690	
2.71 miles side track, at \$2,500.....	6775	
Other property.....	5720	\$1485 92
Western Union Telegraph Co.....	667	3 33
Southern Express Co.....	35	17
Pullman Palace Car Co.....	2236	11 18
Total.....	\$ 300,123	\$1500 60

TABLE No. 45.—IN PERRY COUNTY.

N. O. & N. E. R. R.:		
13.217 miles main track, at \$10,000\$	132,170	
3.28 miles side track, at \$2,500....	8200	
Other property.....	13,370	\$ 768 70
Western Union Telegraph Co.....	317	1 58
Southern Express Co....	45	22
Pullman Palace Car Co.....	1316	6 58
Total.....	\$ 155,418	\$ 777 08

TABLE No. 46.—PIKE COUNTY.

Chicago, St. L. & N. O. R. R.:		
24.96 miles main track, at \$12,000 \$	299,520	
12.12 miles side track, at \$3,000...	36,360	
Other property.....	67,100	\$2014 90
Western Union Telegraph Co.....	5233	26 16
Southern Express Co.....	75	37
Pullman Palace Car Co.....	2497	12 48
Total.....	\$ 410,785	\$2053 91

TABLE No. 47.—IN PONTOTOC COUNTY.

K. C. M. & B. R. R.:		
1.990 miles main track, at \$9,500..\$	18,905	
.28 miles side track, at \$2,375.....	665	
Other property.....	535	\$ 100 52

Company.	Valuation.	State Tax
Gulf & Chicago R. R.:		
10 miles main track, at \$2,000.....	20,000	
1300 feet side track, at \$1,000.....	250	
Other property... ..	650	\$ 104 50
Western Union Telegraph Co.....	104	52
Postal Telegraph Cable Co.....	117	58
Pullman Palace Car Co.....	79	39
Total.....	\$ 41,305	\$ 206 51

TABLE No. 48.—IN PRENTISS COUNTY.

Mobile & Ohio R. R.:		
18.447 miles main track at \$9,000..	166,023	
.884 miles side track at \$2,250....	1989	
Other property.....	1725	\$ 848 68
Western Union Telegraph Co.....	1225	6 12
Southern Express Co.....	50	25
Pullman Palace Car Co.....	601	3 00
Total.....	\$ 171,613	\$ 858 05

TABLE No. 49.—RANKIN COUNTY.

A. & V. R. R.:		
29.872 miles main track at \$8,500..	\$ 253,912	
1.96 miles side track at \$2,500.....	4900	
Other property.....	4890	\$1318 51
Western Union Telegraph Co.....	1441	7 21
Postal Telegraph Cable Co.....	3456	17 28
Pullman Palace Car Co.....	2329	11 64
Total.....	\$ 270,928	\$1354 64

TABLE No. 50.—IN SCOTT COUNTY.

A. & V. R. R.:		
24.385 miles of main track at \$8,500	207,273	
3.75 miles of side track at \$2,500..	9375	
Other property.....	6930	\$1117 89

RAILROAD COMMISSON.

83

Company.	Valuation.	State Tax.
Western Union Telegraph Co.....	1183	5 91
Postal Telegraph Cable Co.....	2484	12 42
Southern Express.....	90	45
Pullman Palace Car Co.....	1918	9 59
Total.....	\$ 229,253	\$1146 26

TABLE No. 51.—IN SHARKEY COUNTY.

Y. & M. V. R. R., (main line):		
33.527 miles main track at \$12,000..\$	402,324	
4.169 miles side track at \$3,00....	12,507	
Other property.....	5880	\$2103 55
Y. & M. V. R. R., (Riverside division):		
2.615 miles main track at \$9,000..\$	23,535	
.122 miles side track at \$2,250....	274	
Other property.....	15	\$ 119 12
Western Union Telegraph Co..	351	I 75
Southern Express Co.....	152	76
Pullman Palace Car Co.....	707	3 53
Total.....	\$ 445,745	\$2228 71

TABLE No. 52.—IN SUNFLOWER COUNTY.

Georgia Pacific R. R.:		
19.25 miles main track at \$8,000...\$	154,000	
2.04 miles side track at \$2,000....	4080	
Other property.....	37,478	\$ 977 79
Western Union Telegraph Co.....	1191	5 95
Southern Express Co.....	35	17
Total.....	\$ 196,784	\$ 983 91

TABLE No. 53.—IN TALLAHATCHIE COUNTY.

Georgia Pacific R. R. (Tallahatchie Branch):		
11.25 miles main track, at \$6000...\$	67,500	
.81 miles side track, at \$2000.....	1620	
Other property.....	1737	\$ 354 29

Company.	Valuation.	State Tax
Y. & M. V. R. R. (Tallahatchie Branch):		
20.445 miles main track, at \$6000..	122,670	
1.462 miles side track, at \$2500....	2193	
Other property.....	4980	649 21
Memphis Division C., St. L. & N. O. R. R.:		
6.20 miles main track, at \$10,000..	62,000	
0.18 miles side track, at \$2500....	450	
Other property.....	280	313 65
Western Union Telegraph Co.....	1286	6 43
Southern Express Co.....	35	17
Pullman Palace Car Co.....	53	26
Total.....	\$ 264,804	\$1324 01

TABLE No. 54.—IN TATE COUNTY.

Memphis Division Chicago, St. L. & N. O. R. R.:		
11.95 miles main track, at \$10,000.\$	119,500	
1 mile side track.....	2500	
Other property.....	2390	\$ 621 95
Western Union Telegraph Co.....	1680	8 40
Southern Express Co.....	75	37
Pullman Palace Car Co.....	102	51
Total.....	\$ 126,247	\$ 631 23

TABLE No. 55.—IN TIPPAAH COUNTY.

Gulf & Chicago R. R.:		
31.00 miles main track, at \$2000...\$	62,000	
3300 feet side track.....	620	
Other property.....	2060	\$ 323 40
Western Union Telegraph Co.....	3383	16 91
Total.....	\$ 68,063	\$ 340 31

TABLE No. 56.—IN TISHOMINGO COUNTY.

Memphis & Charleston R. R.:		
16.40 miles main track, at \$12,000.\$	196 800	
2.38 miles side track, at \$3000.....	7140	
Other property.....	6015	\$1049 72

RAILROAD COMMISSION.

85

Company.	Valuation.	State Tax
Southern Express Co., ...	40	20
Pullman Palace Car Co.	651	3 25
Total.....	\$ 210,646	\$1053 17

TABLE No. 57.—IN TUNICA COUNTY.

Y. & M. V. R. R. (Main Line):		
30.02 miles main trunk, at \$12,000..\$	360,276	
3.401 miles side track, at \$3000....	10,203	
Other property.....	6240	\$1883 59
Y. & M. V. R. R. (Helena Branch):		
3.78 miles main track, at \$4500....	1701	8 50
Western Union Melegraph Co.....	350	1 75
Southern Express Co.....	77	38
Pullman Palace Car Co.....	631	315
Total.....	\$ 380,536	\$1902 68

TABLE No. 58.—IN UNION COUNTY.

K. C. M. & B. R.:		
25.126 miles main track at \$9500....\$	238,697	
1.60 miles side track at \$2375	3,800	
Other property.....	6,260	\$ 1243 76
Gulf & Chicago R. R.:		
16 miles main track at \$2000.....	32,000	
1300 feet side track at \$1000.....	250	
Other property.....	1,030	166 40
Western Union Telegraph Co.....	1,235	6 17
Postal Telegraph Cable Co.....	1,925	9 62
Southern Express Co.....	127	63
Pullman Palace Car Co.....	1,058	5 29
Total.....	\$ 286,382	\$ 1431 87

TABLE No. 59.—IN WARREN COUNTY.

A. & V. R. R.:		
11.953 miles main track at \$8500...\$	101,600	
8.64 miles side track at \$2500.....	21,600	
Other property.....	90,230	1067 15

Company.	Valuation.	State Tax
Y. & M. V. R. R.; (main line)		
35.768 miles main track at \$12,000..	429,216	
13.465 miles side track at \$3000.....	40,395	
Other property.....	125,210	2974 10
Western Union Telegraph Co.....	1,849	9 24
Postal Telegraph Cable Co.....	2,987	14 93
Southern Express Co.....	1,418	7 09
Pullman Palace Car Co.....	2,387	11 43
Total.....	\$ 816,793	\$ 4083 94

TABLE No. 60.—IN WASHINGTON COUNTY.

Georgia Pacific R. R. (main line):		
18.41 miles main track, main line at \$8000.....	\$ 147,280	
23.19 miles main track, nar. gauge, at \$5000.....	115,950	
1.85 miles main track, broad gauge, at \$8000.....	14,800	
4.59 miles side track at \$2000....	9,180	
1.49 miles side track at \$1500.....	1,862	
Other property.....	27,825	\$ 1584 48
Y. & M. V. R. R. (main line):		
32.173 miles main track at \$12,000..	386,076	
4.62 miles side track at \$3000.....	13,860	
Other property.....	16,900	2084 18
Y. & M. V. R. R. (river division):		
2.175 miles main track at \$9000.....	19,575	
Other property.....	15	97 95
Y. & M. V. R. R. (special charter):		
47.999 miles main track at \$6000... ..	287,994	
6.734 miles side track at \$1500	16,835	
Other property.....	9,290	1570 59
Western Union Telegraph Co.....	3,154	15 76
Southern Express Co.....	1,143	5 71
Pullman Palace Car Co.....	712	3 56
Total.....	\$1,072,451	\$15,364 23

TABLE No. 61.—IN WAYNE COUNTY.

M. & O. R. R.:	
31.124 miles main track at \$9000....	\$ 280,116

RAILROAD COMMISSION.

87

Company.	Valuation.	State Tax
2,181 miles side track at \$2250.....	4,907	
Other property.....	5,372	\$ 1451 97
Western Union Telegraph Co.....	2,452	12 26
Southern Express Co.....	75	37
Pullman Palace Car Co.....	934	4 67
Total.....	\$ 293,856	\$ 1469 27

TABLE No. 62.—IN WEBSTER COUNTY.

Georgia Pacific R. R.:		
23.69 miles main track at \$8000.....	\$ 189,520	
1.44 miles main track at \$2000....	2,880	
Other property.....	7,278	\$ 998 39
Western Union Telegraph Co....	1,187	5 93
Total.....	\$ 201,365	\$ 1004 32

TABLE No. 63.—IN WILKINSON COUNTY.

Y. & M. V. R. R. (Main Line):		
10.826 miles main track at \$12,000..	\$ 129,912	
4,176 miles side track at \$3000....	12,528	
Other property.....	1890	\$ 721 65
Y. & M. V. R. R. (Woodville Branch):		
8.142 miles main track at \$6000...	48,852	
0.454 miles side track at \$2000....	908	
Other property.....	5095	274 27
Western Union Telegraph Co.....	163	81
Postal Telegraph Cable Co.....	540	2 70
Pullman Palace Car Co.....	481	2 40
Total.....	\$ 200,369	\$1001 83

TABLE No. 64.—IN YALOBUSHA COUNTY.

Chicago, St. L. & N. O. R. R.:		
24.79 miles main track at \$12,000..	\$ 297,480	
6.68 miles side track.....	20,040	
Other property.....	52,040	\$1847 80

Company.	Valuation.	State Tax
Memphis Division of C. St. L. & N. O. R. R.:		
14.79 miles main track at \$12,000...\$	143,600	
0.71 miles side track.....	1775	
Other property.....	1580	\$ 734 77
Western Union Telegraph Co.....	3661	18 30
Southern Express Co.....	151	75
Pullman Palace Car Co.	2351	11 75
Total.....	\$ 522,678	\$2613 37

TABLE No. 65.—IN YAZOO COUNTY.

Chicago, St. Louis & New Orleans R. R.:		
9.91 miles main track at \$12,000...\$	118,920	
0.58 miles side track at \$3000 ..	1740	
Other property.....	1230	\$ 609 45
Y. & M. V. R. R. (Yazoo Branch):		
34.71 miles main track at \$7500...	260,325	
3.76 miles side track at \$1875....	7050	
Other property.....	15,830	1416 02
Western Union Telegraph Co.....	2471	12 35
Southern Express Co.	131	65
Pullman Palace Car Co.	846	4 28
Total.....	\$ 408,543	\$2042 70

RECAPITULATION AND ASSESSMENT

—OF—

PROPERTY BY COUNTIES, BY COUNTIES.

TABLE No. 66.

Illinois Central Railroad—Main Line.

	Valuation.	State Tax
Pike.....	\$ 402,980	\$ 2014 90
Lincoln.....	306,645	1533 22
Copiah.....	351,565	1757 82
Hinds.....	369,000	1845 00
Madison.....	350,642	1753 21
Yazoo.....	121,890	609 45
Holmes.....	340,640	1703 20
Carroll.....	176,290	881 45
Montgomery.....	247,125	1235 62
Grenada.....	201,884	1009 44
Yalobusha.....	369,560	1847 80
Lafayette.....	346,260	1731 80
Marshall.....	315,525	1577 62
Benton.....	187,940	689 70
Total.....	\$ 4,037,946	\$ 20,189 73

TABLE No. 67.

Meridian, Brookhaven & Natchez R. R. (leased to I. C. R. R.)

Lincoln.....	\$ 12,464	\$ 62 32
Total.....	\$ 12,464	\$ 65 32

TABLE No. 68.

Kosciusko Branch of the I. C. R. R.

	Valuation.	State Tax
Attala.....	\$ 128,368	\$ 641 84
Holmes.....	14,434	72 17
Total.....	\$ 142,802	\$ 714 01

TABLE No. 69.

Memphis Branch of the I. C. R. R.

DeSoto.....	\$ 202,935	\$ 1014 62
Tate.....	124,390	621 95
Panola.....	300,435	1502 17
Tallahatchie.....	62,730	313 65
Yallobusha.....	146,955	734 77
Grenada.....	76,465	238 32
Total.....	\$ 913,910	\$ 4569 48

TABLE No. 70.

Y. & M. V. R. R., (Yazoo Branch) Leased to I. C. R. R.

Hinds.....	\$ 115,718	\$ 578 59
Madison.....	69,662	334 81
Yazoo.....	283,205	1416 02
Holmes.....	405,668	2028 34
Leflore.....	162,840	814 20
Carroll.....	44,551	222 75
Grenada.....	41,882	209 41
Total.....	\$ 1,120,826	\$5604 12

TABLE No. 71.

Illinois Central—By Divisions.

I. C. R. R., (main line).....	\$4,037,946	\$ 20,189 73
I. C. R. R., (M. B. & N. R. R.).....	12,464	62 32
I. C. R. R., (Kosciusko Branch)....	142,802	714 01

RAILROAD COMMISSION.

91

	Valuation.	State Tax
I. C. R. R., (Memphis Div.).....	913,910	4569 48
I. C. R. R., (Yazoo Branch).....	1,120,826	5604 12
Total.....	\$6,227,948	\$ 31,139 66

TABLE No. 72.

Y. & M. V. R. R., (main line.)

DeSoto	\$ 164,833	\$ 824 16
Tunica	376,719	1883 59
Coahoma.....	392,803	1964 01
Bolivar.....	562,038	2810 19
Washington.....	416,836	2084 18
Sharkey	420,711	2103 55
Issaquena.....	82,274	411 37
Warren.....	594,821	2974 10
Claiborne.....	256,601	1283 00
Jefferson	251,227	1256 13
Franklin	271,776	1358 88
Amite.....	209,809	1049 04
Wilkinson.....	144,330	721 65
Total	\$ 4,144,778	\$ 20,723 85

TABLE No. 73.

Y. & M. V. R. R., (N. J. & C. Division.)

Adams	\$ 142,057	\$ 710 29
Jefferson	205,767	1028 83
Claiborne.....	96,506	482 53
Copiah	21,689	108 45
Hinds.....	188,925	944 62
Total.....	\$ 654,944	\$ 3274 72

TABLE No. 74.

Tallahatchie Branch of the Y. & M. V. R. R.

Coahoma.....	\$ 88,039	\$ 440 19
Tallahatchie.....	129,843	649 21
Leflore	33,730	168 67
Total.....	\$ 251,612	\$ 1258 07

TABLE No. 75.

Helena Branch of the Y. & M. V. R. R.

Coahoma	\$ 95,134	\$ 475 67
Tunica	1701	8 50
Total.....	\$ 96,835	\$ 484 17

TABLE No. 76.

Riverside Division of the Y. & M. V. R. R.

Coahoma.....	\$ 263,109	\$ 1315 54
Bolivar	449,934	2249 67
Washington	19,590	97 95
Issaquena.....	50,587	252 94
Sharkey	23,824	119 12
Total.....	\$ 807,044	\$ 4035 22

TABLE No. 77.

Bayou Sara Branch of the the Y. & M. V. R. R.

Wilkinson.....	\$ 54,855	\$ 274 27
----------------	-----------	-----------

TABLE No. 78.

Y. & M. V. R. R. (Special Charter.)

Bolivar	\$ 59,833	\$ 299 17
Washington	314,119	1570 59
Total.....	\$ 373,952	\$ 1869 76

TABLE No. 79.

Y. & M. V. R. R. (By Divisions:)

Main line.....	\$ 4,144,778	\$ 20,723 85
N. J. & C. Division.....	654,944	3274 72
Tallahatchie Branch.....	251,612	1258 07

RAILROAD COMMISSION.

93

	Valuation.	State Tax
Helena Branch.....	96,835	484 17
Riverside Division.....	807,044	4035 22
Bayou Sara Branch... ..	54,855	274 27
Riverside Division, special charter.	374,952	1869 76
Total.....	\$ 6,384,020	\$ 31,920 06

TABLE No. 80.

Georgia Pacific R. R.

Lowndes	\$ 203,233	\$ 1016 16
Clay	294,010	1470 05
Oktibbeha.....	10,289	51 44
Webster... ..	199,678	998 39
Montgomery	216,385	1081 92
Carroll	157,428	787 14
Leflore.....	396,040	1980 20
Tallahatchie	70,857	354 29
Sunflower.....	195,558	977 79
Washington.....	316,897	1584 48
Bolivar.....	1200	6 00
Total.....	\$ 2,061,575	\$ 10,307 86

TABLE No. 81.

New Orleans & North Western R. R.

Adams.....	\$ 31,805	\$ 159 02
------------	-----------	-----------

TABLE No. 82.

Gulf & Ship Island R. R.

Harrison	\$ 100,300	\$ 501 50
----------------	------------	-----------

TABLE No. 83.

The Memphis and Charleston Railroad.

Alcorn.....	\$213,745	\$1,068 72
Tishomingo.....	209,955	1,049 77
Total.....	\$ 423,700	\$2118 49

TABLE No. 84.

The Gulf and Chicago Railroad.

	Valuation.	State Tax
Pontotoc	\$ 20,900	\$ 104 50
Union	33,280	166 40
Tippah	64,680	323 40
Total	\$ 118,860	\$ 594 30

TABLE No. 85.

The Kansas City, Memphis and Birmingham Railroad.

DeSoto	\$ 108,870	\$ 545 35
Benton	97,329	486 64
Union	248,757	1,243 76
Marshall	315,470	1,577 35
Lee	217,940	1,089 70
Monroe	399,020	1,995 10
Pontotoc	20,105	100 52
Total	\$ 1,407,491	\$7,037 42

TABLE No. 86.

East Tennessee, Virginia and Georgia Railroad.

Lauderdale	\$ 78,802	\$ 394 01
------------------	-----------	-----------

TABLE No. 87.

Louisville and Nashville Railroad.

Jackson	\$ 366,495	\$1,832 47
Harrison	352,955	1,764 77
Hancock	200,249	1,001 24
Total	\$ 919,999	\$4,598 48

TABLE No. 88.

Alabama and Vicksburg Railroad.

Lauderdale	\$ 154,686	\$ 773 40
Newton	216,371	1,081 85

	Valuation.	State Tax
Scott	223,578	1,117 89
Rankin	263,702	1,318 51
Hinds	308,195	1,540 92
Warren	213,430	1,067 15
Total	\$ 1,379,962	\$6,899 72

TABLE No. 89.

Alabama Great Southern Railroad.

Lauderdale	\$ 246,640	\$1,233 20
------------------	------------	------------

TABLE No. 90.

New Orleans and Northeastern Railroad.

Lauderdale	\$ 201,720	\$ 1,008 60
Clarke	217,800	1,089 00
Jasper	127,655	638 27
Jones	346,055	1,780 27
Perry	153,740	768 70
Marion	219,870	1,099 35
Pearl River	297,185	1,485 92
Hancock	140,260	701 30
Total	\$ 1,704,285	\$ 8,521 87

TABLE No. 91.

Mobile and Ohio Railroad.

Greene	\$ 33,921	169 61
Wayne	290,395	1,451 97
Clarke	272,980	1,364 90
Lauderdale	332,953	1,664 76
Kemper	247,130	1,235 65
Noxubee	244,537	1,222 68
Lowndes	309,690	1,548 45
Oktibbeha	92,213	461 06
Clay	116,865	584 32
Monroe	255,574	1,227 87
Chickasaw	129,766	648 83

	Valuation.	State Tax
Lee	285,587	1,427 93
Prentiss	169,737	848 68
Alcorn	165,752	828 76
Total	\$ 2,937,100	\$ 14,685 47

TABLE No. 92.

Recapitulation of Assessments for 1893.

Yazoo and Miss. Valley Railroad.	\$ 6,384,020	\$ 31,920 06
Illinois Central Railroad.....	6,227,940	31,139 66
Mobile and Ohio Railroad.... ..	2,937,100	14,685 47
Georgia Pacific Railroad.....	2,061,575	10,307 86
N. O. & N. E. R. R.....	1,704,285	8,521 37
K. C., M. & B. R. R.....	1,407,491	7,037 42
Alabama and Vicksburg Railway.	1,379,962	6,899 72
Louisville and Nashville Railroad.	919,699	4,598 48
Memphis and Charleston Railroad.	423,700	2,118 49
Alabama Great Southern Railroad	246,640	1,233 20
Gulf and Chicago Railroad.....	118,860	594 00
East Tenn., Va. and Ga. R. R.....	78,802	394 30
Gulf and Ship Island Railroad....	100,300	501 50
New Orleans & Northwestern R. R.	31,805	159 02
Western Union Telegraph Co....	143,860	717 91
Pullman's Palace Car Company...	87,250	434 36
Southern Express Company.....	11,319	56 39
Postal Telegraph Company... ..	39,771	198 84
Total.....	\$24,304,679	\$121,518 06

Recapitulation of the Assessment of Property

—OF—

EXPRESS, TELEGRAPH AND PULLMAN PALACE CAR COMPANIES.

FOR THE YEAR 1893.

TABLE No. 93.

Southern Express Company.

	Valuation by Counties.	State Tax.
Adams	\$ 487	\$2 43
Alcorn	193	96
Amite	77	38
Attala	65	32
Benton	41	20
Bolivar	374	1 87
Carroll	80	40
Chickasaw	10	05
Choctaw	30	15
Claiborne	4	02
Clarke	225	1 12
Clay	129	64
Coahoma	501	2 50
Copiah	115	57
DeSoto	70	35
Franklin	149	74
Greene	35	17
Grenada	184	92
Hancock	32	16
Harrison	150	75
Hinds	727	3 63
Holmes	224	1 12
Jackson	130	65
Jefferson	127	63
Jones	70	35

	Valuation.	State Tax
Kemper.....	40	20
Lafayette.....	35	17
Lauderdale.....	1126	5 68
Lee.....	309	1 54
Leflore.....	109	54
Lincoln.....	91	45
Lowndes.....	437	2 18
Madison.....	97	48
Marshall.....	227	1 13
Monroe.....	461	2 30
Montgomery.....	227	1 13
Newton.....	35	17
Noxubee.....	97	48
Oktibbeha.....	182	91
Panola.....	132	66
Pearl River.....	35	17
Perry.....	45	22
Pike.....	75	37
Prentiss.....	50	25
Scott.....	90	45
Sharkey.....	152	76
Sunflower.....	35	17
Tallahatchie.....	35	17
Tate.....	75	37
Tishomingo.....	40	20
Tunica.....	77	38
Union.....	127	63
Warren.....	1418	7 09
Washington.....	1143	5 71
Wayne.....	75	37
Yalobusha.....	151	75
Vazoo.....	131	65
Total.....	\$11,586	\$57 66

TABLE No. 94.

The Postal Telegraph Company.

Amite.....	\$ 2219	\$ 11 09
Benton.....	780	3 90
Claiborne.....	2080	10 40
DeSoto.....	955	4 77
Franklin.....	2160	10 80
Hinds.....	3718	18 59

	Valuation.	State Tax.
Jefferson.....	2044	10 22
Lauderdale.....	4236	21 18
Lee.....	2120	10 60
Marshall.....	2623	13 11
Monroe.....	2942	14 71
Newton.....	2385	11 92
Pontotoc.....	117	58
Rankin.....	3456	17 28
Scott.....	2484	12 42
Union.....	1925	9 62
Warren.....	2987	14 93
Wilkinson.....	540	2 70
Total.....	\$ 39,771	\$ 198 84

TABLE No. 95.

Western Union Telegraph Company

Adams.....	\$ 1330	\$ 6 65
Alcorn.....	2143	10 71
Amite.....	247	1 23
Benton.....	1159	5 79
Bolivar.....	572	2 86
Carroll.....	3247	16 23
Chickasaw.....	924	4 62
Claiborne.....	1180	5 90
Clarke.....	2412	12 07
Clay.....	2608	13 04
Coahoma.....	362	1 86
Copiah.....	5741	28 70
DeSoto.....	3392	16 96
Franklin.....	346	1 73
Greene.....	94	47
Grenada.....	2276	11 38
Hancock.....	3905	19 52
Harrison.....	5487	27 43
Hinds.....	9998	49 99
Holmes.....	3795	18 97
Issaquena.....	72	36
Jackson.....	6469	32 34
Jasper.....	281	1 40
Jefferson.....	1906	9 53
Jones.....	678	3 39
Kemper.....	1735	8 67

	Valuation.	State Tax.
Lafayette.....	1811	9 05
Lauderdale.....	5797	28 98
Lee.....	3115	15 57
Leflore.....	2282	11 41
Lincoln.....	4960	24 80
Lowndes.....	3877	19 38
Madison.....	4037	20 18
Marion.....	416	2 08
Marshall.....	3084	15 42
Monroe.....	2919	14 59
Montgomery.....	3735	18 67
Newton.....	1184	5 92
Noxubee.....	1735	8 67
Oktibbeha.....	644	3 22
Panola.....	3957	19 78
Pearl River.....	667	3 33
Perry.....	317	1 58
Pike.....	5233	26 16
Pontotoc.....	104	52
Prentiss.....	1225	6 12
Rankin.....	1441	7 21
Scott.....	1183	5 91
Sharkey.....	351	1 75
Sunflower.....	1191	5 95
Tallahatchie.....	1286	6 43
Tate.....	1680	8 40
Tippah.....	3383	16 91
Tunica.....	350	1 75
Union.....	1235	6 17
Warren.....	1849	9 24
Washington.....	3154	15 77
Wayne.....	2452	12 26
Webster.....	1187	5 93
Wilkinson.....	163	81
Yalobusha.....	3661	18 30
Yazoo.....	2471	12 35
Total.....	\$143,860	\$717 91

TABLE No. 96.

Pullman Palace Car Company.

Alcorn.....	\$ 1255	\$ 6 27
Amite.....	736	3 68

	Valuation.	State Tax
Benton.....	1260	6 30
Bolívar.....	1111	5 55
Carroll.....	1295	6 47
Chickasaw.....	436	2 18
Claiborne.....	928	4 64
Clarke.....	2500	12 50
Clay.....	410	2 05
Coahoma.....	699	3 49
Copiah.....	2660	13 30
DeSoto.....	864	4 32
Franklin.....	1047	5 23
Greene.....	165	82
Grenada.....	1500	7 50
Hancock.....	3040	15 20
Harrison.....	3897	19 48
Hinds.....	5192	25 96
Holmes.....	2394	11 97
Issaquena.....	150	75
Jackson.....	3268	16 34
Jasper.....	976	4 88
Jefferson.....	815	4 07
Jones.....	2812	14 06
Kemper.....	808	4 04
Lafayette.....	2435	12 17
Lauderdale.....	3323	16 61
Lee.....	2107	10 53
Lincoln.....	2225	11 12
Lowndes.....	965	4 82
Madison.....	2260	11 30
Marion.....	1887	9 43
Marshall.....	3571	17 85
Monroe.....	2008	10 04
Montgomery.....	1759	8 79
Newton.....	1957	9 78
Noxubee.....	890	4 45
Oktibbeha.....	310	1 55
Panola.....	246	1 23
Pearl River.....	2236	11 18
Perry.....	1316	6 58
Pike.....	2497	12 48
Pontotoc.....	79	39
Prentiss.....	601	3 00
Rankin.....	2329	11 64
Scott.....	1918	9 59
Sharkey.....	707	3 53
Tallahatchie.....	53	26
Tate.....	102	51

	Valuation.	State Tax
Tishomingo.....	651	3 25
Tunica.....	631	3 15
Union.....	1058	5 29
Warren	2287	11 43
Washington.....	712	3 56
Wayne.....	934	4 67
Wilkinson.....	481	2 40
Yalobusha.....	2351	11 75
Yazoo.....	846	4 23
Total.....	<u>\$ 87,469</u>	<u>\$437 20</u>

NOTE.—The Commission valued sleeping cars at \$5000 each, and ascertained the amount to be assessed to each town and county by multiplying \$5000, the value of each car, by the number of sleeping cars on that line, and prorating this amount in the ratio the town or county mileage bears to the mileage of the whole line.

CLASSIFICATION AND MILEAGE

OF RAILROADS IN MISSISSIPPI, AS CLASSIFIED BY THE RAILROAD
COMMISSION FOR PRIVILEGE TAXES FOR THE YEAR 1893.

TABLE No. 97.

NAME OF ROAD.	Class.	Milos.	Priv. Tax Per Mile.	Total Priv- ilege Tax.
Y. & M. V. R. R., (main line)	1	314.92	20	\$ 6298 40
Y. & M. V. R. R., (Riv. Div.)	3	142.736	10	1427 36
Y. & M. V. R. R., (N. J. & C. Div.).....	3	27.782	10	277 82
Y. & M. V. R. R., N. J. & C., (N. G.).....	4	70.536	2	141 07
Y. & M. V. R. R., (Helena Branch).....	3	20.242	10	202 42
Y. & M. V. R. R., (Bayou Sara Branch).....	3	8.142	10	81 42
Y. & M. V. R. R., (Tallahatchie Branch).....	3	39.599	10	395 99
G. P. R. R.....	3	216.13	10	2161 30
G. P. R. R., (N. G.).....	4	23.19	2	46 38
M. & O.....	2	306.369	15	4595 53
K. C. M. & B.....	2	142.862	15	2142 94
L. & N.....	1	73.74	20	1474 80
N. O. & N. W.....	3	3.18	10	31 80
G. & S. I.....	3	20.00	10	200 00
E. T., V. & G.....	2	6.961	15	104 41
M. & C. R. R.....	1	33.40	20	668 00
G. & C.....	4	57.00	2	114 00
A. & V.....	2	139.879	15	2098 18
N. O. & N. E.....	1	153.139	20	3062 78
A. G. S.....	1	18.78	20	375 60
I. C. R. R., (Main Line).....	1	301.62	20	6032 40
I. C. R. R., Memphis Div...	2	87.83	15	1317 45
I. C. R. R., (M. B. & N.).....	3	7.79	10	77 90
I. C. R. R., Yazoo Branch...	3	140.36	10	1403 60
I. C. R. R., Kosciusko Branch	3	18.37	10	183 70
I. C. R. R., C. A. & N.....	3	87.89	10	878 90
Total.....				\$ 35,794 15

TABLE No. 98.—CLASSIFICATION FOR 1892.

NAME OF ROAD.	Class.	Miles.	Priv. Tax Per mile.	Total Priv- ilege Tax.
I. C. R. R., (Main Line).....	1	301.62	20	\$ 6032 40
I. C. R. R., (Memphis Div.)..	2	87.83	15	1317 45
I. C. R. R., (M. B. & N. Div.)	3	7.00	10	70 00
I. C. R. R., (Yazoo Branch)..	3	140.36	10	1403 60
I. C. R. R., (Kosciusko branch)	3	18.37	10	183 70
I. C. R. R., (C. A. & N.).....	3	87.89	10	878 90
L. N. O. & T. R. R., (Main Line).....	1	314.850	20	6296 00
L. N. O. & T. R. R., (Riv. Div.).....	2	141.080	15	2116 20
L. N. O. & T. R. R., (N. J. & C., standard gauge)	3	28.00	10	280 00
L. N. O. & T. R. R., (N. J. & C., N. G.).....	4	70.00	2	140 00
L. N. O. & T. R. R., (Helena Branch, B. G.).....	2	7.20	15	108 00
L. N. O. & T. R. R., (Helena Branch, N. G.).....	4	12.00	2	24 00
L. N. O. & T. R. R., (Bayou Sara Branch).....	3	8.050	10	80 50
L. N. O. & T. R. R., (Talla- hatchie Branch).....	3	43.585	10	435 85
G. P. R. R., (Main Line).....	2	193.02	15	2895 30
G. P. R. R., (Tallahatchie Branch).....	3	23.31	10	233 10
G. P. R. R., (N. G.).....	4	23.19	2	46 38
K. C. M. & B. R. R.	2	142.862	15	2142 98
L. & N. R. R.	1	73.74	20	1474 80
N. O. & N. W. R. R.	3	3.18	10	31 80
G. & Ship Island R. R.	3	20.00	10	200 00
E. T. V. & G. R. R.	1	6.961	20	139 22
M. & C. R. R.	1	33.40	20	668 00
G. & C. R. R.	4	57.00	2	114 00
A. & V. R. R.	3	143.289	15	2149 38
N. O. & N. E. R. R.	1	153.041	10	3060 82
A. G. S. R. R.	1	18.78	20	375 60
M. & O. R. R.	2	302.459	15	4536 88
Total.....				\$ 37,434 76

RECAPITULATION

—OF—

ASSESSMENT OF PROPERTY

—OF THE—

Illinois Central R. R. (Main Line) —By Counties.
FOR THE YEAR 1892.

TABLE No. 99.

County.	Valuation.	State Tax
Pike.....	\$ 416,422	\$ 2082 11
Lincoln.....	318,370	1591 85
Copiah.....	361,871	1809 35
Hinds.....	382,832	1914 16
Madison.....	356,189	1780 94
Yazoo.....	126,686	633 48
Holmes.....	353,728	1768 64
Carroll.....	183,393	916 96
Montgomery.....	256,986	1284 93
Grenada.....	208,989	1044 94
Yalobusha.....	381,590	1907 95
Lafayette.....	359,467	1797 33
Marshall.....	327,460	1637 30
Benton.....	143,439	717 19
Total.....	\$ 4,177,422	\$ 20,887 11

TABLE No. 100.

Memphis Division of the I. C. R. R.

DeSoto.....	\$ 202,811	\$ 1014 05
Tate.....	124,316	621 58
Panola.....	300,264	1501 32
Tallahatchie.....	62,699	313 49

	Valuation.	State Tax
Yalobusha	146,864	734 32
Grenada	76,158	380 79
Total.....	\$ 913,112	\$ 4565 55

TABLE No. 101.

Meridian, Brookhaven & Natchez R. R. (Leased to I. C. R. R.)		
Lincoln.....	\$ 11,200	\$ 56 00

TABLE No. 102.

Yazoo & Mississippi Valley R. R. (Yazoo Branch.)		
Hinds	\$ 123,156	\$ 615 78
Madison	71,319	356 59
Yazoo	300,758	1503 79
Holmes	431,674	2158 37
Leflore	171,540	857 70
Carroll	47,435	237 17
Grenada	44,420	222 10
Total.....	\$ 1,190,302	\$ 5951 50

TABLE No. 103.

Kosciusko Branch of the I. C. R. R.		
Attala	\$ 136,681	\$ 683 40
Holmes	15,395	76 97
Total....	\$ 152,076	\$ 760 38

TABLE No. 104.

I. C. R. R. (By Divisions)		
I. C. R. R. (Main Line).....	\$ 4,177,422	\$ 20,887 11
I. C. R. R. (Memphis Division)....	913,112	4565 55
I. C. R. R. (M. B. & N.).....	11,200	56 00

	Valuation.	State Tax
I. C. R. R. (Yazoo Branch).....	1,190,302	5951 50
I. C. R. R. (Kosciusko Branch)....	152,076	760 38
Total.....	\$ 6,444,112	\$ 32,220 54

TABLE No. 105.

L. N. O. & T. Ry. (Main Line).

DeSoto.....	\$ 172,019	\$ 860 09
Tunica.....	390,273	1951 36
Coahoma.....	417,217	2086 08
Bolivar.....	576,562	2882 81
Washington.....	428,558	2142 79
Sharkey.....	432,241	2161 20
Issaquena.....	90,518	452 59
Warren.....	620,098	3100 49
Claiborne.....	267,533	1337 66
Jefferson.....	243,591	1242 95
Franklin.....	293,896	1469 48
Amite.....	218,036	1090 18
Wilkinson.....	150,312	751 56
Total.....	\$ 4,305,854	\$ 21,529 25

TABLE No. 106.

The L. N. O. & T. Ry. (Riverside Division).

Coahoma.....	\$ 260,301	\$ 1301 50
Bolivar.....	448,325	2241 67
Washington.....	8,511	42 55
Sharkey.....	23,672	118 36
Issaquena.....	46,382	231 91
Total.....	\$ 787,191	\$ 3935 99

TABLE No. 107.

The L. N. O. & T. Ry (Riverside Division, Special Charter).

Bolivar.....	\$ 93,483	467 41
Washington.....	452,391	2261 95
Total.....	\$ 545,874	2729 36

TABLE No. 108.

The L. N. O. & T. Ry. (N. J. & C. Division).

	Valuation.	State Tax
Adams.....	\$ 140,420	\$ 702 10
Jefferson.....	208,165	1040 82
Claiborne.....	94,162	470 81
Copiah.....	22,310	111 55
Hinds.....	186,837	934 18
Total	\$ 651,894	\$ 3259 46

TABLE No. 109.

The L. N. O. & T. Ry. (Helena Branch).

Coahoma.....	\$ 74,610	373 05
Total.....	\$ 74,610	\$ 373 05

TABLE No. 110.

The L. N. O. & T. Ry. (Bayou Sara Branch).

Wilkinson.....	\$ 68,558	\$ 342 79
Total.....	\$ 68,558	\$ 342 79

TABLE No. 111.

The L. N. O. & T. Ry. (Tallahatchie Branch).

Coahoma.....	\$ 87,089	\$ 435 44
Tallahatchie.....	129,264	646 32
Leflore.....	33,571	167 85
Total.....	\$ 249,924	\$ 1249 61

TABLE No. 112.

The L. N. O. & T. Ry. (By Divisions).

Main Line.....	\$ 4,305,854	\$ 21,529 25
Riverside Division.....	787,191 -	3,935 99

	Valuation.	State Tax
Special Charter.....	545,874	2,720 36
N. J. & C. Division.....	651,894	3,259 46
Helena Branch.....	74,610	373 05
Bayou Sara Branch.....	68,558	342 79
Tallahatchie Branch	249,924	1,249 61
Total.....	\$ 6,683,905	\$ 33,419 51

TABLE No. 113.

Georgia Pacific Railroad.

Lowndes	\$ 223,175	\$ 1115 87
Clay.....	339,959	1699 79
Oktibbeha	12,750	63 75
Webster	246,983	1234 91
Montgomery	265,300	1326 50
Carroll	194,800	974 00
Leflore	366,560	1832 80
Sunflower	200,775	1003 87
Washington	352,924	1764 62
Tallahatchie	70,620	353 10
Bolivar.....	5138	25 69
Total.....	\$ 2,278,984	\$ 11,394 80

TABLE No. 114.

Mobile & Ohio R. R.

Greene	\$ 37,507	\$ 187 53
Wayne.....	322,024	1610 11
Clarke	302,525	1512 62
Lauderdale	367,340	1836 70
Kemper.....	273,812	1369 08
Noxubee.....	270,778	1353 88
Lowndes	342,695	1713 47
Oktibbeha	102,332	511 66
Clay.....	129,328	646 64
Monroe.....	271,500	1357 50
Chickasaw	143,340	716 72
Lee	316,228	1581 14
Prentiss	188,405	942 02
Alcorn	183,665	918 32
Total.....	\$ 3,251,479	\$ 17,257 39

Valuation. State Tax

TABLE No. 115.

Kansas City, Memphis & Birmingham R. R.

DeSoto	\$ 114,450	\$ 572 25
Marshall	332,029	1660 14
Benton	102,590	512 95
Union	262,490	1312 45
Pontotoc	21,185	105 92
Lee	229,130	1145 65
Monroe	437,560	2187 80
Total	\$ 1,499,434	\$ 7497 16

TABLE No. 116.

Louisville & Nashville R. R.

Jackson	\$ 381,815	\$ 1909 07
Harrison	367,538	1837 69
Hancock	207,979	1039 89
Total	\$ 957,332	\$ 4786 65

TABLE No. 117.

New Orleans & North Western R. R.

Adams	\$ 16,450	\$ 82 25
-------------	-----------	----------

TABLE No. 118.

Gulf & Ship Island R. R.

Harrison	\$ 102,200	\$ 511 00
----------------	------------	-----------

TABLE No. 119.

East Tennessee, Virginia & Georgia R. R.

Lauderdale	\$ 78,495	\$ 392 47
------------------	-----------	-----------

TABLE No. 120.

Memphis and Charleston Railroad.

	Valuation.	State Tax
Alcorn	\$ 221,470	\$ 1,107 35
Tishomingo.....	215,962	1,079 76
Total.....	\$ 437,422	\$ 2,187 11

TABLE No. 121.

Gulf and Chicago Railroad.

Tippah	\$ 79,670	\$ 398 35
Union	40,428	202 14
Pontotoc	25,606	128 03
Total.....	\$ 145,704	\$ 728 52

TABLE No. 122.

Alabama and Vicksburg Railroad.

Lauderdale	\$ 178,430	\$ 892 15
Newton.....	253,740	1,268 70
Scott	260,095	1,300 47
Rankin	308,490	1,542 45
Hinds	357,255	1,786 27
Warren.....	634,251	3,171 25
Total.....	\$1,992,261	\$ 9,961 29

TABLE No. 123.

New Orleans and Northeastern Railroad.

Lauderdale ...	\$ 167,658	\$ 838 29
Clarke.....	218,870	1,094 35
Jasper	126,215	631 07
Jones.....	344,565	1,722 82
Perry	153,245	766 22
Marion	237,335	1,186 67
Pearl River.....	295,110	1,475 55
Hancock ...	120,800	604 00
Total.....	\$ 1,663,798	\$ 8,318 97

TABLE No. 123.

Alabama Great Southern Railroad.

	Valuation.	State Tax
Lauderdale	\$ 256,701	\$ 1,283 50

TABLE No. 124.

Assessment of Property of Railroads in Mississippi for 1892.

L., N. O. & T. R. R.....	\$ 6,683,905	\$ 33,419 51
Illinois Central Railroad.....	6,444,112	32,220 54
Georgia Pacific Railroad.....	2,278,984	11,394 80
Mobile and Ohio Railroad.....	3,251,479	16,257 39
K. C., M. & B. R. R.....	1,499,434	7,497 16
Louisville and Nashville Railroad.	957,332	4,786 65
N. O. & N. W. R. R.....	16,450	82 25
Gulf and Ship Island Railroad....	102,200	511 00
East Tenn., Va. and Ga. Railroad.	78,495	392 47
Memphis and Charleston Railroad.	437,422	2,187 11
Gulf and Chicago Railroad.....	145,704	728 52
Alabama and Vicksburg Railroad.	1,992,261	9,961 29
New Orleans and Northeastern R.R.	1,663,798	8,318 97
Alabama Great Southern Railroad.	256,701	1,283 50
Total	\$27,307,711	\$136,538 32

TELEGRAPH CIRCULAR No. 1.

OFFICE OF MISSISSIPPI RAILROAD COMMISSION, }
JACKSON, MISS., April 4 1893. }

1st. No Telegraph Company shall charge or collect more than 25 cents for any message of ten words or less, exclusive of date, address and signature, between any two points within the limits of this State on its lines, nor more than 2 cents on each additional word on a day message, nor more than 1 cent for each additional word on a night message; and no additional charge shall be made for repeating a message, that is, telegraphing back to originating office for comparison. This rate to take effect from and after May 1st, 1893.

2d. No Telegraph Company shall discontinue an office

CORRECTION.

The assessment tables (page 112), for the year 1892.
should read as follows:

	Valuation.	State Tax.
Total for all Railroads.....\$	26,924,595	\$ 134,622 74
Total for A. & V. R. R.....	1,609,145	8,045 71
A. & V. R. R. in Warren county	251,135	1,255 67

once established without the consent of the Railroad Commission.

8d. A copy of this order in circular form as recorded in tariff book shall be posted in some conspicuous place in each telegraph office in Mississippi for the information of the public.

J. F. SESSIONS,
J. H. ASKEW,
WALTER McLAURIN,
Commissioners.

SIDNEY L. McLAURIN, Secretary.

EXPRESS CIRCULAR No. 4.

OFFICE OF THE MISSISSIPPI RAILROAD COMMISSION, }
JACKSON, MISS., October 17, 1893. }

The "Graduated Rate Tables" as revised by the several Express Companies doing business in this State, including the American and Southern Express Companies, shall apply to local business, except as modified by the order of the Railroad Commission, made May 16th, 1893, which order is as follows:

"Packages not exceeding five pounds in weight or five dollars in value, between any two points on the lines of either the Southern Express Company or the American Express Company in this State will be carried for a sum not exceeding twenty-five cents, and when such package goes over the lines of both of said companies, the combined charge shall not exceed thirty cents, to be divided equally between the two companies."

All express matter shall be delivered by the local agent at such offices as are designated as "Delivery Offices" by the Railroad Commission, as well as such other offices as may be designated by the said Express Companies in the territory of each of them respectively.

Copies of this circular, in printed form, shall be furnished by the Secretary of the Commission to the Superintendents of the several Express Companies in this State, and their local agents shall post the same conspicuously in their respective offices, for the information of the public,

J. F. SESSIONS, President,
J. H. ASKEW,
WALTER McLAURIN,
Railroad Commissioners.

RAILROAD ACCIDENTS IN MISSISSIPPI,

FOR THE YEAR ENDING JUNE 30, 1893.

	Number of employees killed.	Number of employees injured.	Number of passengers killed.	Number of passengers injured.	Number of trespassers killed.	Number of trespassers injured.	Number of others killed.	Number of others injured.
I. C. R. R.....	7	196	1	9	13	27	....	2
Y. & M. V. R. R....	7	68	....	6	....	8	....	....
M. & O, R. R.....	3	16	1	1	1	....	....	....
Georgia Pacific R. R.....	....	30	....	4	....	....	....	....
K. C. M. & B. R. R..	....	10	....	3	3	7	....	....
L. & N. R. R.....	....	3	....	....	2	6	....	....
M. & C. R. R.....	2	23	....	2	3	11	....	....
E. Tenn., Va. & Ga. R. R.....	....	....	....	....	....	....	....	....
N. O. & N. E. R. R.	3	38	....	1	5	6	....	....
A. & V. R. R.....	....	15	....	1	2	4	....	....
Gulf & Chicago R. R	1	....	....	....	....	....	....	....
Total in Mississi'pi	23	399	2	27	29	69	....	2

RAILROADS.

CHAPTER 112, ANNOTATED CODE OF STATUTE LAWS OF MISSISSIPPI, 1892.

NOT TO RUN AT A RATE OVER SIX MILES AN HOUR IN CITIES,
ETC.; DAMAGES FOR.

SECTION 3546. Any railroad company, having the right of way, may run locomotives and cars, by steam, through cities, towns and villages, at the rate of six miles an hour, and no more; and if, in passing through any city, town or village, a locomotive or car should be run at a greater rate of speed, the company shall pay one hundred dollars, to be recovered by suit, in the name of the city, town or village, and for its use; and the company shall be liable for any damages or injury, which may be sustained by anyone, from such locomotive or cars, whilst they are running at a greater speed than six miles an hour through any city, town or village.

The legislature can rightfully regulate the speed of trains in passing through cities, towns and villages; and the exercise of such power does not violate charter rights. *Mobile R. R. Co. v. State*, 51 Miss., 137.

Under the section, a railroad company is liable for stock killed by its locomotive running in a town at a greater speed than six miles an hour, although the engine be checked when the animal is seen, and strike it when running at a less rate. *New Orleans R. R. Co. v. Toulme*, 59 Miss., 248.

If a locomotive be running through a city at a rate less than six miles an hour when animals jump into a trestle and render a collision inevitable, the speed may be increased, notwithstanding the law, in order to strike with such momentum as to knock them off and avoid throwing the train from the bridge. *Chicago R. R. Co. v. Jones*, 59 Miss., 465.

But it is no defense, of itself, that at the moment of collision the train was running less than six miles an hour. *Illinois R. R. Co. v. Jordan*, 63 Miss., 458.

This section does not embrace employes among those to whom a right of action is given. *Dowell v. Vicksburg R. R. Co.*, 61 Miss., 519.

The section does not deprive the railroad company of showing contributory negligence on plaintiff's part as a defence; and an instruction in the

language of the statute is misleading which omits the idea of contributory negligence. *Vicksburg R. R. Co. v. McGowan*, 62 Miss., 682.; *Mobile R. R. Co. v. Stroud*, 64 Miss., 784.

The sections refers to incorporated cities, towns and villages only; evidence that the accident occurred in an uninhabited part of the town is inadmissible. *Illinois R. R. Co. v. Jordan*, 63 Miss., 458.

"Scaring a mare," which the engine or train does not strike, is not within the section; the injury must be inflicted by "running" of the train. *Illinois R. R. Co. v. Weathersby*, 63 Miss., 581.

BELL AND WHISTLE; WHEN TO GIVE ALARM, ETC.

3547. Every railroad company shall cause each locomotive engine, run by it, to be provided with a bell, of at least thirty pounds weight, or a steam whistle which can be heard distinctly at a distance of three hundred yards and shall cause the bell to be rung, or the whistle to be blown, at the distance of at least three hundred yards from the place where the railroad crosses over any highway or street, and the bell shall be kept ringing, or the whistle shall be kept blowing, until the engine have stopped or crosses the highway or street.

RUNNING, FLYING, WALKING OR KICKING SWITCH.

3548. It shall not be lawful for any railroad company or other person, to switch a railroad car in the manner commonly known as a "flying," "running," "walking," or "kicking" switch, within the limits of a municipality; and in case of injury resulting to any person or property from switching in violation of this section, the railroad company shall be liable in damages, without regard to mere contributory negligence of the party injured.

BACKING INTO OR ALONG A PASSENGER DEPOT.

3549. It shall be unlawful to back a train of cars, or part of a train, or an engine into or along a passenger depot at a greater rate of speed than three miles an hour; and every such train, part of train, or engine, backing into or along a passenger depot, and within fifty feet thereof, shall for at least three hundred feet before it reaches, or comes opposite to such depot, be preceded by a servant of the railroad company on foot, not exceeding forty nor under twenty feet in advance, to give warning; for every injury inflicted by a railroad company while violating this section, the party injured may recover full damages, without regard to mere contributory negligence.

TO STOP ALL PASSENGER TRAINS AT COUNTY SEATS.

3550. Every railroad shall cause each and all of its passenger trains to stop for passengers at all county seats at

which it has a depot, at the discretion of the Railroad Commission.

NOT TO OBSTRUCT HIGHWAYS.

3551. Every railroad company upon stopping any train at a place where such railroad shall cross a highway, shall so uncouple its cars as not to obstruct travel upon such highway for a longer period than five minutes; and it shall, upon stopping a train at a place where the railroad is crossed by a street, so uncouple the cars as not to obstruct travel thereon for a longer period than shall be prescribed by ordinance of the city, town or village. A failure to observe this and the four last preceding sections shall cause a railroad company to be liable to a fine of fifty dollars for each offence.

"LOOK OUT FOR THE LOCOMOTIVE."

3552. Every railroad company shall cause a board to be erected and kept up, upon a post or frame sufficiently high, at every place where the railroad may cross a highway, with this inscription: "Look out for the locomotive," or this, "railroad crossing." And on failure to observe this such company shall be liable to a fine of fifty dollars for each failure, and such offence shall be cognizable before any justice of the peace of the county. A failure to erect the board, as directed, shall be deemed to have occurred once every day the company may continue so to fail or neglect to have the same set up after two days notice to any agent or section master, and the company shall be liable to any party injured by such failure or neglect, for all damages that he may have sustained thereby.

The word "highway" as used in the section, means a public road in the country, and not a street in a city, town or village. *Mobile R. R. Co. v. State*, 51 Miss., 137.

WARNING STRINGS.

3553. At each point where a railroad track passes under a bridge or other overhanging object, the railroad company shall erect or cause to be placed, at a distance of not less than one hundred feet, nor more than two hundred and fifty feet, from the bridge or other overhanging object, and on both sides thereof, the contrivance usually called "warning strings," to be constructed by stretching a wire or rope across the track at least four feet higher than the lowest projection of the bridge or other overhanging object, and suspending therefrom, over the track and for two feet on either side thereof, loose strings or ropes to extend down at least one foot lower than the lowest projection of the bridge or other overhanging object, and to be not more

than three inches apart, so as to warn brakemen and others on top of the cars if they be in danger from the bridge or other overhanging object. For a failure to comply with this section, a railroad company shall be liable for any injury or death caused by the bridge or other overhanging object, notwithstanding the contributory negligence of the person injured or killed, and shall also be liable to a penalty of one hundred dollars per month for each bridge or other overhanging object, not so provided, to be recovered by the county at the suit of any person who will sue for the same.

ENCLOSURES AROUND DEPOTS.

3554. A railroad company may erect an enclosure around a depot, where the public safety requires it, to prevent persons other than travelers from coming near the locomotive and cars, and may exclude from within such enclosure all persons except passengers.

HIGHWAY CROSSINGS AND BRIDGES.

3555. Where a railroad is constructed, so as to cross a highway, and it be necessary to raise or lower the highway, it shall be the duty of the railroad company to make proper and easy grades in the highway, so that the railroad may be conveniently crossed, and to keep such crossing in good order; and it shall be the duty of the company to erect, and keep in order, all bridges on any highway, at such points as bridges may be necessary to cross the railroad; and any company which shall fail to comply with these provisions, shall forfeit the sum of one hundred dollars, to be recovered by action in the name of the county in which the crossing or bridge is situated.

LIABILITY FOR NEGLIGENCE, MISMANAGEMENT, ETC.; FREIGHT TRAIN PASSENGERS.

3557. Every railroad company shall be liable for all damages which may be sustained by any person, in consequence of the neglect or mismanagement of any of its agents, engineers, or clerks, or for the mismanagement of its engines; but for injury to any passenger upon any freight train not being intended for both passengers and freight, the company shall not be liable except for the gross negligence or carelessness of its servants.

A party can recover for damages to stock by a railroad only when it results from "mismanagement" or "neglect" of the company's agents or servants. *New Orleans R. R. Co. v. Enochs*, 42 Miss., 603; *Raiford v. Mississippi R. R. Co.*, 43 Miss., 233; *Memphis R. R. Co. v. Blakeney*, 43 Miss., 218; *Memphis R. R. Co. v. Orr*, 43 Miss., 279.

This section does not embrace employes of the railroad company. (*They*

are provided for in the one after the next one). New Orleans R. R. Co. v. Hughes, 49 Miss., 256.

A passenger on a freight train not intended for passengers as well as freight, can only recover where his injuries resulted from gross negligence or carelessness of the company's servants. Perkins v. Chicago R. R. Co., 60 Miss., 726.

The statute is but declaratory of the common law. Mobile R. R. Co. v. Gray, 62 Miss., 383.

NOT TO COLLECT MORE THAN, ETC.

3558. It is unlawful for a railroad company to collect more than the regular fare charged for a ticket between the same points from a passenger who boards the train at a depot or other place at which the company does not offer tickets for sale.

FELLOW-SERVANT RULE.

3559. Every employe of a railroad corporation shall have the same right and remedies for an injury suffered by him from the act or omission of the corporation or its employes, as are allowed by law to other persons not employes, where the injury results from the negligence of a superior agent or officer, or of a person having the right to control or direct the services of the party injured, and also when the injury results from the negligence of a fellow-servant engaged in another department of labor from that of the party injured, or of a fellow-servant on another train of cars, or one engaged about a different piece of work. Knowledge by an employe injured, of the defective or unsafe character or condition of any machinery, ways or appliances, shall not be a defense to an action for injury caused thereby, except as to conductors or engineers in charge of dangerous or unsafe cars or engines voluntarily operated by them. Where death ensues from an injury to an employe, the legal or personal representative of the person injured shall have the same right and remedies as are allowed by law to such representatives of other persons. Any contract or agreement, express or implied, made by an employe to waive the benefit of this section shall be null and void; and this section shall not deprive an employe of a corporation or his legal or personal representative, of any right or remedy that he now has by law.

COMPELLING RAILROADS NOT TO CONSOLIDATE.

3560. It shall be unlawful for any railroad company to consolidate with a parallel or competing railroad company, or to allow its affairs to be, in any manner, managed, regulated or controlled by any such parallel or competing railroad company; or permit its affairs to be so managed, reg-

ulated or controlled by the same person or persons who manage, regulate or control the affairs of such competing or parallel railroad company, under penalty of a forfeiture of its charter and franchises, and a penalty of ten thousand dollars.

STOCK-GAPS AND CATTLE GUARDS.

3561. It is the duty of every railroad company to construct and maintain all necessary or proper stock gaps and cattle-guards where its track passes through enclosed land and to make and maintain convenient and suitable crossings over its track for necessary plantation roads; for any failure so to do, the railroad company shall be liable to pay two hundred and fifty dollars, to be recovered by the person interested.

EQUAL BUT SEPARATE ACCOMMODATIONS FOR THE RACES.

3562. Every railroad carrying passengers in this State shall provide equal but separate accommodations for the white and colored races, by providing two or more passenger cars for each passenger train, or by dividing the passenger cars by a partition to secure separate accommodations; and the conductor of such passenger train shall have power and is required to assign each passenger to the car, or the compartment of a car, used for the race to which such passenger belongs, and should any passenger refuse to occupy the car to which he or she is assigned by the conductor, the conductor shall have power to refuse to carry such passenger on the train, and for such refusal neither he nor the railroad company shall be liable for damages in any court. (For additional penalties, see sec. 1270, crimes and misdemeanors.)

The section, so far as it applies to passengers travelling wholly within the State, is constitutional and does not violate section 8, article 1, of the United States constitution, conferring on Congress the power to regulate commerce between the States. *Louisville R. R. Co. v. State*, 66 Miss., 662.

This decision was affirmed by the Supreme Court of the United States. *Louisville R. R. Co. v. Mississippi*, 133 U. S., 587.

DISORDERLY CONDUCT ON TRAIN.

3563. If any passenger be guilty of disorderly conduct, or a breach of the peace, or use any obscene, profane or vulgar language, or play any game of cards, or other game of chance, for money or other thing of value, or sell, or offer for sale, a lottery ticket, upon any passenger train, the conductor of the train may stop it at the place where the offense is committed, or at the next stopping place of the train, and eject such passenger from the train, using only

such force as may be necessary to accomplish the removal, and the conductor may command the assistance of the employees of the company and the passengers on the train to assist in the removal; and the conductor may cause any person violating the law to be detained and delivered to the proper authorities.

The conductor, in acting as authorized by the statute, or claiming so to do, is the servant of the company. *King v. Illinois R. R. Co.*, MS., October, 1891.

RIGHTS OF SHIPPERS OF LIVE STOCK.

3564. A person who has chartered a car for the purpose of transporting live stock, shall have the right to ship in the same car, at his own risk, different kinds of live stock.

HOW PURCHASERS OF, UNDER EXECUTION OR FORECLOSURE SALES, TO ORGANIZE.—(LAWS 1892, P. 47.)

3565. When any railroad shall be sold under execution, or under a deed of trust, or a decree of a court enforcing a mortgage or other lien, the purchasers thereof and their assigns and successors shall be entitled to and be invested with all the franchises, rights, powers, privileges and immunities, not inconsistent with the provisions of this chapter, appertaining to and possessed by the company or corporation whose property and franchises were sold; but an exemption from taxation contained in any charter shall not pass to the purchaser.

THE PURCHASER TO FORM A NEW CORPORATION, FIX CAPITAL STOCK, ELECT DIRECTORS, ETC.

3566. The said purchasers and assigns may meet and organize a new corporation under the provisions of this chapter, and have all the powers, franchises, rights, privileges and immunities provided herein, and none other, and may give it such name as may be adopted; they shall fix the amount of the entire capital stock of the new corporation, as represented by the property and franchise bought, and otherwise organize as provided in this chapter.

MORTGAGE FOR DEED OF TRUST SUBORDINATE TO CERTAIN CLAIMS.

3567. A mortgage or deed of trust conveying the income or future earnings or the rolling stock of a railroad company, shall not be valid against liabilities incurred by such company as a carrier of freight and passengers, or for damages sustained by persons or property.

BAGGAGE OF PASSENGERS TO BE RECEIVED, CHECKED, ETC.

3568. It shall be the duty of every railroad company to receive any trunk or baggage, which the regulations of the company allow to be transported, with every passenger, from any person, immediately upon his exhibiting a ticket over the road of the company, and immediately upon receiving the trunk, or baggage, to issue to the owner a check for the same; and upon the arrival of the train at the station to which any trunk or baggage is checked, to put it off at a reasonably convenient place, to be provided for the deposit of baggage; and it is the duty of the railroad company to safely keep the trunk or baggage at the station until the owner thereof, or his agent, shall demand the same.

DOUBLE DAMAGE FOR INJURY OR LOSS OF BAGGAGE.

3569. If a railroad company carelessly or wilfully injure, or allow to be injured, or lost, any trunk or baggage, either by improper handling, or otherwise, it shall be liable to the owner, in a sum of not less than double the amount of the actual damage.

GAUGE; NEW ROADS MAY ADOPT.

3570. All railroads hereafter constructed in this State may adopt such width of gauge for their respective roads as the stockholders may determine.

THE SAME; CERTAIN EXISTING ROADS MAY CHANGE.

3571. Any railroad company, the gauge of whose road is not the standard, may change the gauge to the standard gauge whenever a majority of the capital stock of the company voted at any regular meeting of the stockholders may direct.

HOW RAILROAD CORPORATIONS MAY BE CHARTERED.

3572. Persons desiring the creation and organization of a railroad corporation may prepare an application therefor, in writing, addressed to the Governor, in which they shall declare—

(a) The names, residence and postoffice of each of the applicants.

(b) The terminal points of the proposed railroad; and if either, or both, be without this State, the point at or near which the State line is proposed to be crossed.

(c) The line of the proposed railroad in this State.

(d) The name by which the corporation is to be known.

(e) The time within which it is hoped the railroad will be completed.

If the applicants be the purchasers of a railroad at an ex-

execution, judicial, deed in trust or mortgage sale thereof, they shall present with their application a certified copy of the conveyance under which they hold, and shall disclose, in addition—

(f) The facts of the purchase, the date thereof, when, where, and by what proceeding.

(g) The name of the former railroad company or corporation, with its location and termini.

(h) The amount of money paid for the property, and its real value, and the sum at which it is proposed to capitalize it.

THE SAME; WHAT THE GOVERNOR TO DO.

3573. Upon the receipt of the application the Governor shall submit the same to the attorney general, and obtain his opinion in writing, to be endorsed thereon, whether or not it be in conformity to law. If the opinion be that the application conforms to law, and the governor believe that it is made in good faith and with the *bona fide* intention on the part of the projectors to construct or cause to be constructed, or to operate a railroad, as defined in the application, and there be no valid objection thereto, he shall issue his proclamation authorizing the persons to organize a railroad corporation.

THE SAME: APPLICATION AND PROCLAMATION RECORDED.

3574. The application and the proclamation of the governor shall be attached each to the other, and both shall be recorded in the office of the secretary of state, and also in the record of deeds of each county through which the projected railroad is to extend, at the expense of the projectors. The record in the secretary of state's office shall be made before organization of the corporation, but that in the record of deeds may be made afterwards, but before any corporate action shall be taken in the county.

ORGANIZATION.

3575. Upon the issuance of the proclamation by the governor, authorizing them to do, and its record in the office of the secretary of state, the projectors shall meet and organize, and shall fix the amount of the capital stock of the corporation, and divide the same into shares of one hundred dollars each, and elect a board of directors of such number as they may see fit; and the board when elected, may select a president and such other officers and agents as it may deem expedient, fix their duties and compensation, and adopt by-laws.

THE SAME; STATEMENT TO BE FILED, ETC.

3576. When organized, the board of directors shall file in the office of the secretary of state a statement, in writing, signed by the directors and sworn to by one of them, showing the date of the organization, the amount of the entire capital stock, and the shares into which divided. The secretary of state shall file and record the statement and certify the fact under the great seal; and thereupon the company so organized shall be a body corporate under the name specified, and may exercise its powers as such; but before so doing in any county, the said certificate, or a certified copy of it, with the application and governor's proclamation, shall be recorded in the record of deeds thereof.

POWERS, RIGHTS AND PRIVILEGES.

3577. Every railroad corporation organized under the provisions of this chapter, shall have and exercise the following powers, rights and privileges, viz :

3578. First—To Own and Sell Property, etc.: To have, hold, purchase, receive and enjoy real and personal estate, either in this or other states, or both, whether acquired by way of security or in satisfaction of debts, or by donation, purchase, devise or otherwise, and the same, or any part thereof, to sell, rent, lease, mortgage or otherwise dispose of or encumber, and to hold and enjoy real estate necessary for its purposes, in fee simple or otherwise.

3579. Second—To Sue and be Sued; use Seal, etc.: To sue and be sued, to plead and be impleaded, and to have and use a common seal.

3580. Third—To Build and Operate the Road, etc.; Freight, etc.: To build and construct and thereafter to use, operate, own, sell and enjoy the railroad as specified and defined in the application of the projectors for its creation and organization, with one or more tracks, and to construct and operate such branches, spurs and laterals thereto as may be necessary or proper to develop the country through which its main line may extend. Upon the location of branches, spurs or laterals, the company shall file in the office of the secretary of state a written statement showing the line thereof; and to charge and collect reasonable compensation for the transportation of persons and property on its road.

3581. Fourth—To Increase Capital Stock: To increase, from time to time, its capital stock, but never to exceed the amounts actually expended by the company in constructions, completions, equipments and additions to its railroad and property. And a stockholder shall not be liable for the

debts of the corporation beyond the sum due for unpaid subscriptions.

3582. Fifth—Stocks, Bonds, etc.: To issue any part of its stock as preferred stock, and to fix the relative rights of common and preferred stock; and to issue such bonds and obligations as it may from time to time determine.

3583. Sixth—To Determine Number of Directors, Officers, etc.: To determine the number of directors, and of officers and agents under them, and to fix the compensation, and prescribe the duties of each, and the terms of office of each.

3584. Seventh—Executive Committee: To authorize the directors to appoint an executive committee, with full power to act in their stead and place, at all times, when they are not in session.

3585. Eighth—Books of Subscription, etc.: To open books of subscription to the capital stock of the company, and to call meetings of the stockholders for the election of directors and the performance of such other business as may be proper.

3586. Ninth—To Secure Mortgage Bonds: To mortgage or convey in trust, from time to time, any or all of its property, real, personal and mixed, then owned, or thereafter to be acquired, and also all or any of its rights, powers and privileges, liberties, immunities or franchises, whether then owned, possessed and enjoyed, or thereafter to be acquired, including its right to be a corporation, and under such deed or deed in trust or mortgage to secure, execute and dispose of the mortgage bonds of the company, to such amounts, and maturing at such times, and bearing such lawful interest as it may deem best; and to secure in a like manner, or in other way, the bonds and obligations of any other railroad company.

3587. Tenth—To Consolidate: To consolidate with any other railroad company, in or out of this State, with the consent of the Railroad Commission, upon such terms as the consolidating companies may agree upon, but a consolidation shall not be made with a parallel or a competing road.

3588. Eleventh—To Lease, Etc.: To lease its railroad and all of its property and franchises, rights, powers, privileges and immunities, then owned or thereafter to be acquired, or to lease other railroads, in or out of this State, not in either case parallel or competing lines, for a term of years.

3589. Twelfth—To do an Express or Telegraph Business: To do an express business over its own line or lines of railroad; and to acquire and put up, use and operate, a line or lines of telegraph along its lines, and to acquire, hold and enjoy all such property as may be proper, necessary or convenient in doing such express or telegraph business.

3590. Thirteenth—Right of Way over State Lands: To enter upon, acquire and enjoy a right of way over and across any lands belonging to the State, the same not to exceed in width one hundred feet, and not to be appropriated or used save when the actual construction of the road has reached such State lands.

3591. Fourteenth—Right of Way Generally: To enter upon all lands and to survey, lay out and construct a railroad thereon; but before so doing it must contract and agree with the owner upon the price to be paid for the land, or its use, or with the administrator, executor or guardian in case the owner be dead, be an infant or person of unsound mind; or it must condemn and acquire the same, if an agreement cannot be made, by the exercise of the right of eminent domain, as provided in the chapter on that subject. (See §§ 1679, 1700.)

3592. Fifteenth—Adjacent Lands: To enter upon lands adjacent to its right of way for the purpose of making, or repairing or changing the railroad, and to cut, quarry, dig, take and carry away any stone, wood or gravel, earth or other materials which may be necessary; but in all such cases it shall make compensation to the owner as agreed upon, or upon condemnation as provided in the chapter on eminent domain.

3593. Sixteenth—Depot Grounds, etc.: To agree and contract, or to exercise the right of eminent domain to condemn lands necessary for depots or other necessary and proper purposes.

3594. Seventeenth—To Cross Other Railroads, etc.: To cross, intersect, join or unite its railroad with any other railroad heretofore or hereafter constructed, at any points on their routes, and upon the ground of such other railroad company, with the necessary and proper turnouts, sidings, switches, and other conveniences, and to exercise the right of eminent domain for that purpose.

3595. Eighteenth—To Cross Water Courses, etc.: To construct, maintain or operate its railroad under, over and across any and all streams or bodies of water, whether navigable or not, which lie along or across its route, and to erect, use and maintain bridges over the same; but, whenever a navigable stream or body of water is crossed by a bridge, there shall be maintained a draw in the bridge sufficient to allow the passage of boats and water craft; and it may establish such transfers, landings, wharves, approaches and inclines as may be convenient or necessary in transferring by boat, or other water craft, its freight, passengers, cars and rolling stock, loaded or unloaded, upon and across any river or body of water; and it may own, use, operate and

control, of itself or with others, all such steamboats, transfer boats, ferries or water craft as are or may be convenient in crossing such water, or plying therein so as to develop trade over its line of railroad.

3596. Nineteenth—To Insure Persons and Property: To insure persons and property, or either, transported, or to be transported over its railroad, and all property coming or about to come into its possession or control for the purpose of transportation or incident thereto, or for storage in any of its depots, storage houses or wharves.

3597. Twentieth—General Grant: To do and perform all and everything necessary to the exercise of the powers expressed, and to the accomplishment of the objects of its creation and organization.

HOW POWERS TO BE EXERCISED.

3598. The powers conferred are to be exercised by a board of directors and officers, agents and employes under them; and the board of directors are to be subject to the stockholders of the railroad company, who may meet as often as they shall determine; and they may remove any or all of the directors from office, elect others, and vacate and annul any by-law, order or rule established or ordinance passed by the directors. Each share of stock shall entitle the holder to cast one vote at all meetings of the stockholders, which may be done in person or by proxy, and as required by the constitution. (See § 194 Const.)

MAY CHANGE ITS LINE, ETC.

3599. A railroad company chartered under this chapter may, after beginning the construction of its road, make all necessary or proper changes in its course or direction from that specified in the application for its incorporation, and may, by the consent of the railroad commission, change its terminal points.

FICTITIOUS STOCK VOID, ETC.

3600. A railroad corporation shall not issue stocks or bonds except for money, labor done, or in good faith agreed to be done, or money or property actually received; and all fictitious increase of stock or indebtedness shall be void.

(See section 196, constitution.)

SUPERVISION OF COMMON CARRIERS.

CHAPTER 134, ANNOTATED CODE OF STATUTE LAWS OF MISSISSIPPI, 1892.

THE RAILROAD COMMISSION; ELECTION AND QUALIFICATION OF MEMBERS.

SECTION 4273. The railroad commission is continued, consisting of three members, one from each supreme court district, to be elected at the general elections, every four years, by ballot at large and in same manner as other state officers; the present incumbents are to hold office until the qualification of their successors to be elected at the general election in 1895. The railroad commissioners shall each possess the qualifications prescribed for the secretary of state; but shall not operate, own any stock in, or be in the employment of any railroad or other common carrier.

COMMISSIONERS NOT TO ACCEPT FAVORS; PENALTY.

4274. Any railroad commissioner who shall directly or indirectly, accept any gift, gratuity, emolument or employment from any person or corporation owning or operating any railroad, or from any other common carrier, during his continuance in office, shall forfeit his office, and may be impeached and removed from office for that cause, as well as for any of the causes specified by law for the impeachment of other state officers; and shall be subject to a criminal prosecution, and upon conviction shall be fined not less than one thousand dollars nor more than ten thousand dollars, or imprisoned in the penitentiary not less than one year nor more than ten years, or both. (See sec. 4319.)

ORGANIZATION; OATH AND BOND.

4275. The commissioners shall each take the oath of office and execute bond in in the penalty of ten thousand dollars, with two or more sufficient sureties, to be approved by the Governor and filed in the office of the Secretary of State;

they shall then organize the commission by electing one of their members president.

QUORUM ; SECRETARY ; OFFICE.

4276. Two members of the commission are a quorum. There shall be a secretary of the commission to be appointed by the commission, by and with the advice and consent of the senate, for the term of the commissioners. The secretary must have the same qualifications as the commissioners, and be subject to the same disqualifications and to like penalties, except that he shall not be liable to impeachment. He shall take the oath of office, and shall be removable at the pleasure of the commission, and it may fill all vacancies until the senate confirm a successor. The commission shall keep an office in the capitol, and the secretary shall keep the office open, except when absent by the order or permission of the commission.

MEETINGS ; MINUTES.

4277. The commission shall meet at its office on the first and third Mondays of each month, and at such other times and places as its duties may require ; and it may sit from day to day and from time to time ; but any meeting may be pretermitted, not exceeding four in any year. It shall keep regular minutes of its proceedings, which shall be a public record ; and all orders, findings and acts of the commission shall be entered on the minutes.

SEAL.

4278. The commission shall have a seal, having around the margin the words, "Mississippi Railroad Commission," and in the center such device as it may select. The acts of the commission shall be authenticated by its seal.

ADMINISTER OATHS ; FALSE SWEARING BEFORE, PERJURY.

4279. The several members of the commission and the secretary may, in the discharge of their duties, administer oaths and take affidavits, and the commission and each member thereof may examine witnesses under oath, in all matters coming before them ; and if any person shall testify falsely, or make any false affidavit or oath, before the commission, or before any of the commissioners, or before any officer to any matter coming before the commission, he shall be guilty of perjury, and upon conviction thereof shall be punished according to law.

DOCKET OF PETITIONS AND COMPLAINTS.

4280. The commission shall keep a docket of petitions and complaints, which shall be entered in regular order, and the

docket shall be called at each regular meeting of the board, and the cases thereon disposed of, or, if necessary, continued until the next meeting.

NOTICES TO RAILROADS AND OTHER COMMON CARRIERS.

4281. All railroads and other common carriers are required to take notice of the time of making the returns and reports required by law. Railroads must be given ten days notice of the time and place at which any revision of its tariff of charges, or complaint concerning the same will be considered. In all other cases of complaint against a railroad or other common carrier, the commission shall give the party complained of such reasonable notice as it may adjudge proper, but not less than five days. In other cases where notice is given or required to be, or is proper to be given to any railroad or other common carrier, five days notice shall be sufficient; but, where anything is required to be done, such reasonable time must be allowed therefor as the commission shall deem proper.

NOTICE TO RAILROADS, ETC.; HOW SERVED.

4282. All notices given or required to be given to, or served upon, a railroad or other common carrier of passengers, freight or intelligence, shall be sufficiently served and executed upon any railroad or other carrier when deposited in the postoffice, postage paid, addressed to the railroad or other common carrier, or to a chief or other officer of the railroad or other carrier, at its principal place of business in this state, if any there be, and if not so deposited and addressed in the care of an officer, agent or employee of the railroad or other carrier at an office or place of business in this state of the railroad or other carrier, or it may be served upon any such officer, agent or employee, wherever found, by an officer, and due return thereof made, as if it were the process of a court. In all cases where notice is given or required to be given, and where the time of notice is not specified, five days notice shall be sufficient.

ORDERS AND DECISIONS; HOW SERVED.

4283. All orders and decisions of the commission affecting any railroad or other common carrier, shall be certified to the railroad or other carrier, or to some officer, agent or employe, and served or executed in the same manner as notices to them are required to be served or executed.

FINDINGS IN WRITING; PROOF OF; EFFECT OF.

4284. All findings of the commission and the determination of every matter by it shall be in writing, and proof

thereof shall be made by a copy of the same, duly certified by the secretary under the seal of the commission; and whenever any matter has been determined by the commission, in the course of any proceeding before it, the fact of such determination, duly certified, shall be received in all courts and by every officer in civil cases, as *prima facie* evidence that such determination was right and proper; and the record of the proceedings of the commission shall be deemed a public record, and shall, at all seasonable times, be subject to the inspection of the public.

PROCESS FOR WITNESSES; PENALTY FOR FAILURE TO-TESTIFY, ETC.

4285. In any matter or inquiry pending before the commission, or any member thereof, subpoenas for witnesses, and subpoenas *duces tecum*, may be issued by the secretary, under seal, or by any member without the seal, and shall be executed and returned by any sheriff, constable or marshal, under the like penalties of law for failure to execute and return the process of the circuit court; and if any person duly summoned to appear and testify before the commission, or before any one or more of the commissioners, shall fail or refuse to appear and testify, or to bring and produce, as commanded, any book, paper, or document, without a lawful excuse, or shall refuse to answer any proper question propounded to him by the commission or any of the commissioners; or if any person shall obstruct the commission, or one or more of the commissioners in the discharge of duty, or shall conduct himself in a rude, disrespectful or disorderly manner before the commission deliberating in the discharge of duty, such witness or person shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty dollars nor more than one thousand dollars.

APPLICATIONS TO THE COURTS FOR AID.

4286. The commission may apply to the circuit or chancery court by proper proceeding, for aid in the enforcement of obedience to its process, and to compel compliance with the law and its lawful orders, decisions and determinations; and said courts shall have jurisdiction to grant aid and relief in such cases, subject to the right of appeal to the supreme court by the party aggrieved.

RAILROADS AND PUBLIC HIGHWAYS; NOT ALLOWED TO DISCRIMINATE; EXTORTION DEFINED.

4287. The track of every railroad, which carries persons or property for hire, is a public highway, over which all persons have equal rights of transportation for themselves and their property, and for passengers, freight and cars, on

the payment of reasonable compensation to the railroad for such transportation; and if any railroad corporation or person managing a railroad shall demand and receive more than a reasonable compensation for the service rendered in transportation of passengers or freight, or more than allowed by the tariff of rates fixed by the commission, or by such person or corporation with its approval, or more than the rate specified in a bill of lading issued by authority of the railroad; or if any railroad shall, for its advantage or for the advantage of a connecting line, or for that of any person, locality or corporation, make any discrimination in transportation against any person, locality or corporation, unless authorized by the commission, or if any railroad company shall charge more for a short haul than for a long one under substantially similar circumstances and conditions without the sanction of the commission, such person or corporation, in either case, shall be guilty of extortion, and may be punished therefor criminally, besides being liable civilly.

DAMAGES RECOVERABLE.

4288. The party injured may recover of the person or corporation guilty of extortion twice the amount of damages sustained by the overcharge or discrimination, as the case may be.

PUNISHMENT FOR EXTORTION.

4289. Any railroad which shall commit extortion, in rates or by discrimination, as defined herein, shall be guilty of a misdemeanor, and on conviction shall be punished by a fine of not less than one hundred dollars; but the railroad can not be punished criminally if its tariff of charges shall have been approved by the commission, and if the charged complained of be not variant from that allowed thereby.

TARIFF SUBMITTED; COMMISSION TO FIX RATES.

4290. It is the duty of every railroad to furnish to the commission its tariff of charges for transporting passengers and freight from point to point within, and from points without to points within, and from points within to points without the state, and including all joint tariffs with connecting lines; and the commission shall revise such of said tariffs, as are not subject to the exclusive regulation of congress, and determine whether or not and in what particular any of the charges are more than reasonable compensation for the services to be rendered, and whether or not discrimination be made improperly against any person, corporation or locality; and it shall require the proper corrections to

be made ; and when the tariffs have been corrected, the commission shall append to each its certificate of approval ; and the commission shall fix and regulate tariffs of charges for all railroads which fail to furnish their tariffs as required. In revising, fixing and regulating charges for transportation, the commission shall take into consideration the character and nature of the service to be rendered and the entire business of the railroad and its earnings from all kinds of traffic, and shall so revise, fix and regulate the charges as to allow reasonable compensation for the services to be rendered. It shall exercise a watchful and careful supervision over the tariffs of charges of every railroad, and shall revise the same from time to time, as justice to the public and the railroad may require, and shall increase or reduce any of the rates as experience and business operations show to be just. In fixing joint tariffs of rates for connecting lines, the commission shall determine the proportion to be charged by each of the railroads. The commission shall regulate and fix the rates to be charged on short hauls in excess of what may be charged on long hauls, and it shall determine in all cases whether the circumstances and conditions be or be not substantially similar.

The State has the right to prescribe the compensation a railroad shall receive for carrying passengers and freight within its borders. *Stone v. Yazoo R. R. Co.*, 62 Miss., 607.

The State may supervise railroads and regulate their charges through a commission. *Stone v. Natchez R. R. Co.*, 62 Miss., 646.

CHARGES OF ALL CARRIERS FIXED ; SUPERVISION OF.

4291. The railroad commission may fix the charges of, and shall supervise and regulate, all express, telegraph, telephone and sleeping car companies in the same manner as railroads ; and it is the duty of every express, telegraph, telephone and sleeping car company to have and maintain fixed rates for doing business, which shall, without discrimination between persons, corporations or localities, be applicable, under similar circumstances, to all persons alike ; to submit its tariff of charges to the commission for approval, and to comply with the orders and regulations of the commission made in supervising it, in like manner, and under like penalties against the company, its officers and employes, as is provided in the case of railroads ; and express, telegraph, telephone and sleeping car companies shall be liable, civilly and criminally, for extortion in the same manner as railroads.

REBATES AND FREE PASSES UNLAWFUL.

4292. It is unlawful for any railroad to make or allow any rebate or reduction from the tariffs of charges fixed or

approved by the commission, in favor of any person, place or corporation, by a change in or deviation from the rates so fixed or approved, unless such change or deviation be first allowed by the commission; and it is unlawful for any railroad to grant free passes, or tickets, or passes or tickets at reduced rates, to any person, or to transport, or suffer any person to be transported free of charge, or at reduced rates, not applicable to all persons alike; but this shall not prevent the transportation free of charge, or at reduced rates, of persons and freight for a scientific, religious or benevolent purpose, or for an industrial exhibition, fair or association of a public nature, nor such transportation of immigrants, persons traveling with a view of locating immigrants, and indigent or unfortunate persons, nor shall it prevent the sale and issuance of mileage, excursion and commutation tickets, nor the free carriage of the railroad's own officers and of persons *bona fide* in its employment, at a salary or regular compensation, nor the exchange of passes or tickets with other railroads for their officers and employes, nor its free carriage of the class of persons known as railroad employes, of persons injured in railroad accidents and of the physicians and nurses attendant upon such injured persons, nor the carriage free or at reduced rates of the members of the families of officers and employes of the railroad; however, these exceptions are allowed on the condition that the railroad shall report annually to the commission all free passes granted, to whom, and for what reason granted.

PUNISHMENT FOR MAKING REBATES, AND GRANTING FREE TRANSPORTATION CONTRARY TO LAW.

4293. If any railroad shall make any rebate, deduction or allowance in freight or passenger rates approved or fixed by the commission, without its consent first had, or shall give to any person a free pass or ticket, or shall transport him free of charge, contrary to law, or shall fail to make due report of free passes granted, such railroad shall in either case, be guilty of a misdemeanor, and on conviction shall be fined not less than one hundred dollars.

TARIFFS AND NOTICES TO BE POSTED UP.

4294. The commission shall prescribe the manner and designate the place of posting the tariffs of charges; and every railroad shall post, within ten days after approval, and keep posted in the manner and at the place designated by the commission, at each of its depots, its tariffs of charges for the transportation of passengers and freight, including joint

tariffs with all connecting lines, if so ordered, together with the commission's certificate of approval and all classification notices and orders promulgated by the commission and directed to be posted.

PENALTY FOR DEFACING POSTED MATTER.

4295. Any person who shall tear down, deface or mutilate the tariffs of charges for transportation of freight or passengers, classifications, circulars, rules and regulations, posted by any railroad in compliance with law, or the rules and regulations of the commission, or who shall erase or alter without proper authority the marks on the bulletin board, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine not exceeding fifty dollars, or imprisonment in the county jail not exceeding thirty days.

INFORMATION AND COPIES OF CONTRACTS FURNISHED.

4296. The commission shall demand and require all proper information from railroads, express, telegraph, telephone and sleeping car companies to enable its members to intelligently discharge their duties; and to require the same of all steamboats and other carriers for statistical purposes to be incorporated in the state census. The railroads and all other common carriers shall furnish the commission with all information required relating to the business of each, and the management, income receipts, expenses and expenditures thereof; and with copies of all leases, contracts and agreements for transportation with each other.

COMPLAINTS OF SCHEDULES AND TARIFF; WHAT TO CONTAIN; NOTICE, HEARING AND DETERMINATION.

4297. The commission shall docket, hear and determine all complaints made of any time schedule, or of the tariff of rates, joint or several, made by any railroad, or fixed or approved by the commission, on the ground that the same, in any respect is, in the case of a time schedule, unnecessarily inconvenient for the public, or, in the case of a tariff of rates, that the charges are for more than just compensation, or that such charges, or any of them, amount to, or operate so as to effect unjust discrimination. The complaint must be in writing, and specify the grounds of complaint or the items in the tariff against which complaint is made, and if it appear to the commission that the matter ought to be investigated, the commission shall forthwith furnish to the railroad a copy of the complaint, together with notice of the time and place of hearing; and at the time and place named, the commission shall hear the parties to the controversy, in person or by counsel, or both; and such evidence as may be

offered, oral or in writing, and may examine witnesses on oath conforming to the mode of proceedings, as nearly as may be convenient, to that pursued by arbitrators, giving such time and latitude to each side, and regulating the opening and closing of any argument as the commission may consider best adapted to arrive at the truth, and when the hearing is concluded the commission shall give notice of any change deemed proper by it to be made, to the railroad, and require compliance with its order.

CARS DELIVERED TO CONNECTING LINES.

4298. Every railroad is required at its *termini*, and at other convenient intermediate points, to switch off and deliver to a connecting line, having the same gauge, all cars passing over its line or any part thereof, and containing freight consigned to any point along or beyond such connecting line; and any failure to do so, with reasonable diligence, according to the route by which such freight is consigned, shall be deemed and taken as a conversion in law of such freight, and shall give a right of action to the carrier, owner or consignee for the value of the same, with interest, and not less than ten per centum nor more than twenty-five per centum for expenses and damages. And the commission may make all proper orders to enforce this section and exact compliance with it.

BILL OF LADING CONCLUSIVE OF RECEIPT OF GOODS.

4299. Every bill of lading or other instrument in the nature or stead thereof, acknowledging the receipt of property for transportation, shall be conclusive evidence in the hands of a *bona fide* holder for value, whether by assignment, pledge or otherwise, as against the person or corporation issuing the same, that the property had been so received.

BANK TO RETAIN MONEY COLLECTED ON BILL OF LADING.

4300. A bank or other person collecting a draft with a bill of lading attached shall retain the money so collected for the space of twenty-four hours after the delivery of the goods.

LIABILITY OF THE LAST OF SEVERAL CARRIERS.

4301. If a common carrier receive freight for further transportation and delivery within this state from another carrier on any contract, express or implied, for continuous carriage, and it arrive at the place of delivery in a broken or damaged condition, or some part thereof be lost or destroyed; it is the duty of the last carrier to obtain and furnish to the consignee or other person interested, on demand, true copies of all no-

tations, exceptions, records and memoranda entered on the books of each carrier touching the receipt, transfers and handling of the freight while in transit, and if such last carrier shall not so furnish the same within thirty days after demand, it shall be presumed to have caused such damage, loss or destruction; but in case of damage, loss or destruction of perishable goods, by reason of their nature, and of damage not discoverable by outward inspection, proof thereof shall be admissible.

NECESSARY DEPOTS TO BE MAINTAINED.

4302. Every railroad shall establish and maintain such depots as shall be reasonably necessary for the public convenience, and shall stop such of the passenger and freight trains at any depot as the business and public convenience shall require; and the commission may require all passenger trains to permit passengers to get on and off in a city at any place other than at the depot where it is for the convenience of the traveling public; and it shall be unlawful for any railroad to abolish or disuse any depot when once established, or to fail to keep up the same and to regularly stop the trains thereat, without the consent of the commission.

REGULATIONS FOR PASSENGER DEPOTS.

4303. The commission shall establish such rules and regulations for the arrangement and management of passenger depots as will secure the comfort of passengers, and it shall cause a copy thereof to be posted in each passenger depot or reception room.

BULLETIN BOARDS.

4304. It is the duty of every railroad to keep conspicuously placed, as the commission shall direct, and of the form and size prescribed by it, at each reception room or depot, a bulletin board, which shall show the time of arrival and departure of trains, and, when any passenger train or other train for transporting passengers is delayed, notice of the delay shall be made on the bulletin board as soon as the delay is ascertained, for the information of passengers, stating, as near as can be ascertained, the extent of the delay, and when the first, or any subsequently noted time of delay shall have passed further notice of the delay shall be entered, and if any railroad shall fail to keep the bulletin board required, and of the form and size prescribed, and placed as directed, or shall fail to have noted thereon the facts required, such railroad shall forfeit the sum of fifty dollars for each failure or each day's failure in any such particular.

COMMISSION TO VISIT STATIONS, ETC.

4305. The commission shall from time to time, as far as practicable, visit all stations on the various lines of railroad and investigate the manner in which the bulletin boards are posted and kept, how reception rooms are arranged and kept, how rates for freight and passengers are posted and such other things as it may deem proper to investigate; and it shall take notice of every neglect or failure by a railroad company to comply with the law and the rules, orders and regulations of the commission and to enforce a strict observance thereof.

SUFFICIENT PASSENGER CARS TO BE PROVIDED.

4306. Every railroad shall furnish a sufficient number of passenger cars to comfortably accommodate and seat its passengers, and if any railroad shall fail to do so, the commission shall entertain the petition of any person cognizant of the facts. When the petition is filed the railroad shall be duly notified thereof, and, after investigating the case, the commission shall make and certify to the railroad such orders as to the number and character of passenger coaches necessary for the public convenience, as the commission shall deem proper; and, in any proceeding concerning the matter, such order of the commission shall be deemed *prima facie* reasonable and proper.

NOTICE OF ACCIDENTS.

4307. It is the duty of the conductor and engineer, or one of them, on any railroad train to which an accident has happened, attended with delay or serious personal injury, to immediately telegraph the same to the clerk of the railroad commission, at the capitol, or, if they be not at a telegraph office when such accident occurs, as soon thereafter as they can reach such office; and it shall be the duty of the superintendent of every railroad whose train has suffered any such accident, within five days thereafter, to report in writing to the railroad commission the full particulars thereof, giving the names of the persons killed or injured, if known, and amount and character of property destroyed, together with the cause of the accident. It is the duty of the railroad to require such duties to be performed; and if any railroad whose train has suffered any such accident, shall fail to cause its conductor, engineer and superintendent to perform such duties, it shall be guilty of a misdemeanor, and shall be punished, on conviction, by a fine of not less than one hundred dollars.

COMMISSIONERS TO VISIT SCENE OF ACCIDENT.

4308. One or more of the commissioners shall visit promptly the scene of every such accident to a railroad train, accompanied by death or serious bodily injury to a human being, and inquire into the facts and circumstances and make a proper report thereof, to be recorded in the minutes and embraced in the annual report, with proper reference to the report of the superintendent.

LOCATION OF STATION HOUSES.

4309. The commission may designate the site or location of any new building or station house which may be ordered erected, in cases where the site selected by the railroad's officials is inconvenient or inaccessible; but every depot must be located with due regard to the interest of the railroad and the public convenience.

UNION PASSENGER DEPOTS.

4310. The commission, whenever the public convenience may require it, shall cause union passenger depots and transfer stations to be erected; and may designate the dimensions and sites thereof, and, if the several railroads concerned cannot agree therein, may fix the proportion to be contributed by each.

INSUFFICIENT DEPOT FACILITIES.

4311. The commission may require every railroad to provide sufficient depot, storage and platform facilities; and shall hear all complaints that may be presented in writing, as to insufficient depot, storage or platform facilities for freight, and shall make such order thereon to secure the same as the facts and the public convenience may warrant.

TO INSPECT DEPOTS; RECEPTION ROOMS.

4312. It is the duty of the commissioners to inspect the depots of all railroads, from time to time, and of the commission to require comfortable and suitable reception rooms for passengers, separate for the races, and, if it deem proper, for the sexes; and it may require such additions to or alterations in passenger depots or station houses as may be necessary in its judgment to secure ample, comfortable and suitable accommodations for all passengers. And any railroad failing to provide such reception rooms, or to make the alterations or additions required, within the time prescribed by the commission, shall forfeit the sum of fifty dollars for each day of such failure.

HOW ROOMS TO BE KEPT OPEN, ETC.

4313. Every railroad shall keep rooms open for the recep-

tion of passengers at all passenger stations at least one hour before the arrival of, and one-half hour after the departure of passenger trains; and all reception rooms shall be made comfortable and shall be kept in a cleanly and decent condition, and properly heated when necessary, and properly lighted at night. The agent or person in charge shall preserve order, and if necessary eject any person whose conduct is boisterous or offensive.

GATES ACROSS THOROUGHFARES.

4314. It is the duty of a railroad, whose track crosses a thoroughfare, whenever the commission shall declare the safety of the public to require it, and shall so order, to maintain a gate at the crossing thereof, and to close it during the passage of its engines and cars and only for a sufficient length of time for that purpose. The Commission may prescribe the materials, dimensions and mode of operation of such gates.

INSECURE BRIDGES EXAMINED, ETC.

4315. It is the duty of the Commission, upon complaint by petition, or whenever they may have knowledge otherwise of any insecure bridge, trestle, tunnel or road-bed, to inspect the same, and if necessary procure the services of a competent engineer to examine the same, and after giving notice to the railroad may declare such bridge, trestle, tunnel or road-bed unsafe and make such recommendations to the railroad relative thereto as it may deem proper, and after such bridge, trestle, tunnel or road-bed be declared to be, in the judgment of the commission unsafe, and the same be not made safe, and any accident occur, arising out of such unsafe condition, then the finding of the commission shall be *prima facie* evidence in any suit for damages against the railroad of culpable negligence and will justify punitive damages. The cost of examination by a competent engineer shall be paid as the expenses of the commission are paid, after the allowance of the same by the commission.

INSPECTION OF ROAD BEDS, ETC.

4316. The commission, through its several members, shall inspect every railroad whenever it shall deem the same necessary; and it must inspect all the railroads once in each year, and the results must be entered upon the minutes of the commission and embraced in its reports, and must embrace information as to the condition of the road-bed, bridges, trestles, rolling stock and depots, with such other as the commission may deem proper. Whenever the commission shall find any road-bed, trestle, bridge, tunnel, switch or any

part of a railroad track, or any rolling stock in actual use, in an unsafe condition, it shall direct the railroad company to make the necessary repairs.

AUTOMATIC COUPLERS.

4317. The railroad commission shall recommend to the several railroads the adoption of uniform automatic car couplers; and when any such appliances shall have been required by congress to be used in inter-state commerce, the commission is authorized to require railroads in this state to comply with the requirements, as concerns domestic commerce, within a reasonable time.

CLASSIFICATION OF FREIGHT.

4318. Every railroad ought to use the same classification of freight, and as far as practicable, the railroad commission shall require them to do so, and to conform the classification to that in use in interstate commerce, when practicable.

FREE TRANSPORTATION OF COMMISSIONERS.

4319. It is the duty of all railroads to transport each of the commissioners when traveling on official business free of charge and to afford them all proper facilities; and also to transport each of them and the secretary of the commission free of charge at all other times when traveling in the discharge of any duty required by law or enjoined by the commission; but it is unlawful for the commission to accept free transportation except as above provided; and any commissioner, or the secretary of the commission, if he accept free transportation for himself or any one else, or if he in any manner evade the payment of full fare for transportation on any railroad, or any train, except when traveling on official business in the discharge of official duty he shall be subject to the punishment prescribed in the second section of this chapter. (Sec. 4274). And any railroad company granting free transportation to, or permitting a commissioner, or the secretary of the commission, to travel on its train without paying full fare except when on official business shall be guilty of a misdemeanor, and on conviction shall be fined not less than one hundred dollars; and every railroad shall annually report to the commission the number of trips and of miles it transported either of them, or the secretary, during the preceding year, and the commission shall report the same to the legislature.

QUARTERLY RETURNS.

4320. It is the duty of every railroad to make quarterly returns to the commission, within forty days after the end

of each quarter, of all receipts and expenditures of the railroads, and embracing such other proper matters as the commission shall require. The returns shall be according to forms prescribed by the commission.

ANNUAL REPORTS OF RAILROADS.

4321. It is the duty of every railroad to make a report to the commission, on blanks to be furnished by it, up to and including the thirtieth day of June of each year, within sixty days after that date, and to report therein fully as to all matters required by the commission. The report shall give the name of each person transported free of charge and the consideration of such free transportation and the number of miles traveled.

AFFIDAVIT TO REPORTS AND RETURNS.

4322. The annual reports and quarterly returns shall be sworn to by one or more officers of the railroad, or of the persons operating it, who has knowledge of their truth, and any person knowingly swearing falsely to any statement in any of said annual reports or quarterly returns shall be guilty of perjury.

PENALTY FOR FAILURE TO MAKE REPORTS AND RETURNS.

4323. If any railroad shall fail or refuse to make any annual report or quarterly return, within the time prescribed, or to report or return fully in the manner required, shall forfeit the sum of fifty dollars for each day's delay, to be recovered in an action to be instituted by the commission.

EXPRESS, TELEGRAPH, TELEPHONE AND SLEEPING CAR COMPANIES; TO MAKE RETURNS AND REPORTS.

4324. Every express, telegraph, telephone and sleeping car company doing business in or through this state, shall make the like returns and reports as are required of railroads, of the like dates and within time prescribed for railroads, and on the forms prescribed by the commission, and under the like penalty on their several parts and on the parts of their officers, and shall, moreover, by any failure to comply with the law and the reasonable requirements of the railroad commission, forfeit its right to do business in this state.

THE COMMISSION TO REGULATE THEM.

4325. The railroad commission shall require all the necessary information from such companies, and shall make such reasonable orders for their supervision and regulation, from time to time, as to their charges and otherwise, as the public interest may require.

MESSAGES DELIVERED ; PENALTY FOR NEGLECT.

4326. A telegraph or telephone company shall deliver all messages addressed to a person residing or having a place of business in any city, town or village, where it may have an office, or within one mile of its office ; and if any telegraph or telephone company shall receive any message or matter for transmission and shall fail, neglect or refuse, without good and sufficient reason to transmit correctly and deliver the same within a reasonable time, to the person addressed, such person, or the person injured, shall be entitled to recover of the company in default, the sum of twenty-five dollars in addition to damages for any injury.

The statutory penalty is not recoverable where the message is to be delivered beyond the limits of the State. *Alexander v. Western U. T. Co.*, 66 Miss., 161.

The statute applies in favor of the sendee as well as the sender. *Western U. T. Co. v Allen*, 66 Miss., 549.

The message must be received by the company, and in accordance with its usual mode of doing business. *Western U. T. Co. v Dozier*, 67 Miss., 288 ; *Western Union Telegraph Company v Liddell*, 68 Miss., 1.

CERTAIN DUTIES OF EXPRESS COMPANIES.

4327. If any express company through any agent or employe, shall demand and receive of a consignee, any charge or part of a charge which has been prepaid or a greater sum than the company had agreed to perform the services for, or more than reasonable compensation for any service rendered, the consignee or person paying the overcharge shall be entitled to recover of the company twenty-five dollars, in addition to damages for any injury ; and any package which the company shall receive and transport marked "paid" or "pd" or otherwise so marked to indicate prepayment, shall not be charged for at the point of delivery, under the same penalty.

TELEGRAPH AND EXPRESS COMPANIES TO MAINTAIN NECESSARY OFFICES, ETC.

4328. Every telegraph and express company shall establish and maintain offices for the transaction of business with the public, in their respective capacities, as common carriers, at each city, town and village convenient to its routes, if, in the opinion of the railroad commission, the public convenience and necessities require it ; and they shall not discontinue an office once established without the consent of the commission, which has authority to require such companies to establish and maintain such offices, and to require telegraph companies to keep night operators at every place where, in its judgment, the business and public convenience justify and require it.

PENALTY ON CARRIERS FOR VIOLATING THE LAW.

4329. If any railroad or other common carrier shall violate any of the provisions of this chapter, or shall fail to do and perform any duty imposed by law, or shall fail to comply with any lawful order of the commission or to conform to any of its reasonable rules and regulations, or shall demand or receive a greater sum for the transportation and handling of any passenger or freight than authorized by law or the commission, it shall be liable to a penalty of five hundred dollars for every such failure or overcharge, not otherwise punished, to be recovered by action in the name of the commission in any county where such failure may occur, or overcharge be made; but, in trials of cases brought for a violation of any tariff of charges as fixed by the commission, it may be shown in defense that such tariff so fixed was unreasonable and unjust to the carrier.

REMEDIES CUMULATIVE ; STREET RAILWAYS EXCEPTED.

4330. The remedies given by this chapter against railroads and other common carriers are cumulative to those now existing by law. Street railways are not subject to the provisions of this chapter, but are subject to the regulation of the city, town or village in which they are situated.

THE COMMISSION TO SEE THAT THE LAWS ARE COMPLIED WITH.

4331. It is the duty of the railroad commission to call for information from railroads and other common carriers, from time to time, and to make investigations to determine whether the laws are being complied with on their several parts; and it is its duty to see that all the laws, civil and penal, whether contained in this chapter or not, affecting railroads and other common carriers, are complied with, and to prosecute all offenders.

THE SAME; COMMISSIONERS TO VISIT COUNTIES, ETC.

4332. One or more of the commissioners, at least once in every year, shall visit each county through which a railroad runs, and there remain at least one entire day, and he, or they, shall there inquire into all violations of law relating to common carriers, hear all complaints; may summon persons to give evidence thereof, and shall note all complaints and evidences of violations of law; and thereafter the commission shall institute proceedings, as the law directs for such violation. At such visits the commissioners shall inquire into the needs of the community, and to what extent, if any, it is discriminated against in freight, passenger, express or telegraph rates; and if they find that the products of a com-

munity are unprofitable to the producer by reason of excessive transportation charges, or the people of a community otherwise unjustly discriminated against, the commission shall take such action as is authorized by law to remedy the evil; and the commission shall at all times exercise its power in the direction of affording cheap transportation for agricultural products raised in this state to other parts thereof where they may be sold. The commissioners shall give ten days notice of their visits required by this section to the public in the community to be visited.

BIENNIAL REPORTS OF THE COMMISSION.

4333. The commission shall make a report every two years to the legislature of all its acts and doings for the two preceding years, ending on the prior thirtieth of June; the reports shall give all necessary and proper information concerning the operations of the railroads of the state and its transportation facilities, and embrace such suggestions as the commissioners deem proper.

SALARIES AND EXPENSES OF THE COMMISSION; HOW PAID.

4334. The salaries of the commissioners, and of the secretary of the commission, and all expenditures shall be paid out of the appropriations made to defray the expenses of the commission; but an itemized account shall be kept of all expenditures and reported to the legislature. All expenditures shall be certified to the auditor under the seal of the commission.

WITNESSES; HOW PAID.

4335. Witnesses summoned to appear before the commission shall be entitled to the same per diem and mileage as witnesses attending the circuit court; and witnesses summoned by the commission on its behalf shall be paid as other expenditures of the commission upon the certificate of the commission showing the amount to which such witness may be entitled; and witnesses summoned for any railroad or other carrier shall be paid by it.

TERMS DEFINED.

4336. The term "railroad" includes and applies to every person, firm, association of persons and company whether incorporated or not, who or which shall own or operate a railroad as a common carrier; and the term "company" embraces and applies to every person, firm, association of persons and company, whether incorporated or not, who or which shall own or operate a telegraph or telephone line or do an express or sleeping car business.

FALSE SIGNALS—UNLAWFUL INTERFERENCE.

1280. If any person, without authority and in the absence of apparent danger warranting such act, shall, out of a spirit of mischief, or with any purpose other than to prevent, or give information of an accident, make or cause to be made, any sign or signal to persons in charge of any locomotive, or railroad train or cars, or to any of such persons, or in the sight of any of them, with intent to cause the stopping or starting of such locomotive, train or cars; or if any person unlawfully interfere with the management or running of such locomotive, train or cars on any railroad, the person so offending shall be guilty of a misdemeanor, and upon conviction shall be fined not less than ten dollars, nor more than two hundred dollars, or shall be imprisoned in the county jail not exceeding three months.

AN ACT

To enlarge the powers of the railroad commission in regard to railway crossings of highways and streets in cities, towns and villages.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, That the railroad commissioners of this State are empowered, authorized and required to order any railroad company not to use for switching purposes, nor for standing trains of any kind, such portions of its track, upon or over any public street or highway in any city, town or village, as in their opinion the public convenience and safety require should not be used, and may limit the number of tracks, other than main tracks, which a railroad company may use upon or across such public street or highway for side tracks, or for switching purposes, and may order a railroad to remove such of the side tracks or switching tracks now laid upon or across any such public street or highway as said commissioners may deem public convenience or safety require should be removed.

SEC. 2. That upon notice given of any order under the above section made by the commissioners, the railroad company so notified shall within ninety days remove or adjust those tracks so as to comply with said order, and in default thereof shall forfeit and pay to the State of Mississippi one hundred dollars for each day's default, to be recovered by an action in the name of the State to be prosecuted by said commissioners, and one-half of the amount recovered shall be paid to the city, town or village in which the default is made, and one-half into the treasury of the State, provided suit be brought within sixty days after default.

SEC. 3. That this act take effect at once.

Approved March 30, 1892.

HOW RAILROADS CLASSIFIED.

[Privilege Tax, Chapter 108, Annotated Code.]

3379. Railroads are divided into four classes: First, second, third and narrow gauge, and privilege taxes are levied on them as follows:

On each railroad of first-class, per mile.....	\$ 20 00
On the second class.....	15 00
On the third class.....	10 00
On the narrow gauge class.....	2 00

The Railroad Commission shall, annually, on or before the first Monday in August, classify the several railroads according to the gross earnings of each, and the privilege taxes thereon shall be paid on or before the first day of December.

TAX ON SLEEPING CAR COMPANIES.

3387. On each sleeping and palace car company carrying passengers from one point to another within the State, one hundred dollars; and twenty-five cents per mile for each mile of railroad track over which the company runs its cars.

ASSESSMENT AND TAXATION OF RAILROADS.

[From Chapter 116, Annotated Code 1892.]

EACH COMPANY TO FILE SCHEDULE.

3875. Each railroad company owning and operating a railroad shall, on or before the first Monday in April in each year, file with the railroad commission a complete schedule under oath, of all its property, real or personal, taxable and non-taxable, setting forth therein the length in miles or fractions thereof of its entire road-bed, switches and side-tracks, and showing how many miles and fractions thereof lie in this state, and in each county of the state, and in each city, town or village, and the value of the whole and each part thereof, as sub-divided herein; the total amount of capital stock, its par value and its actual value, and the value of its franchise; the number of engines and their respective values; the gross amount of receipts in the year preceding; the number of cars of all kinds, their classes and value; the number of depot buildings and warehouses, and other buildings; in what county and city, town, village or levee district located, and the value of each, including the lands and lots upon which the same are built; the value of all machine and car shops, and stationery machinery and tools therein, and in what county and city, town, village or levee

district located, including the land upon which the same are built; all real, personal, or mixed property belonging to the company within the State not enumerated, with its value; the number of bridges and ferries in this State, in what county, city and town, village or levee district, situated, and the value of each, and specifying whether such value is or is not included in the value of the roadbed; a list of all lands in this State owned, describing the same and giving the location and value thereof, the quantity of land used for depots and machine shops and its value aside from the buildings thereon; the gross amount of receipts the year preceding from passengers and freights separately, and the proportion thereof earned within and from this State, and, if any of said property is claimed to be exempt from taxation, it shall be separately stated and the law cited under which the claim is made.

THE SAME; PENALTY FOR FAILURE.

3876. If any company, corporation or person who should do so shall fail, neglect or refuse to render the schedule required by the last section, such company, corporation or person shall forfeit and pay to the State for every such failure, neglect or refusal, the sum of five thousand dollars, to be recovered by action, which shall be instituted and prosecuted under the direction of the railroad commission; and, in case of such failure, neglect or refusal, the commission shall make out such schedule from the best information obtainable.

THE SAME; STATE RAILROAD ASSESSORS.

3877. The members of the railroad commission are constituted state railroad assessors, and they shall, upon the receipt or making and completion of the schedules provided for in the last two sections, assess all railroad, telegraph, sleeping car, dining car, and express company property liable to taxation in the state, affixing its true value, so that such property shall bear its just proportion of taxation, taking into consideration the value of the franchise, the capital stock engaged in the business in this state, and the railroad assessors may adopt other and further rules necessary and proper to ascertain the value of property to be assessed by them including the amount of capital engaged in the business in this state.

THE SAME; NOT BOUND BY SCHEDULES RENDERED.

3878. If in any case the state railroad assessors have reason to believe that any railroad company, or person owning or operating a railroad, has rendered a false or fraudulent schedule, and that an assessment predicated thereon will relieve such company or person of a just share of taxation,

they shall not in making the assessment be bound thereby, but they shall make out a proper schedule as if none had been rendered, first giving such person or company five days notice to come forward at a time and place to be named, and show cause why such a course should not be pursued. Such notice shall be served and returned as a summons from a court.

THE SAME ; RECORDS TO BE KEPT AND PRESERVED.

3879. Complete and full records shall be kept by the railroad commission of all things done under the authority conferred upon it and on its members by the provisions of this chapter.

THE SAME ; ASSESSMENTS TO BE MADE BY THE COUNTIES, ETC.

3880. The State railroad assessors shall, if practicable on or before the first Monday of June, and if impracticable, as soon thereafter as it can be done, in each year, make out for each county having any railroad, telegraph, sleeping car, palace car, dining car, or express company property therein, an assessment roll of such property, both real and personal, and the same shall be in such form as they may prescribe, as near in conformity to ordinary assessment rolls as convenient and practical, the property in cities, towns and villages and levee districts, being distinguished, and the same shall contain all the property of any such company or other railroad property in the county, and the value thereof, and the State taxes thereon, and so made that each county, levee district and municipality shall receive its just share of such taxes proportionately to the amount of the property therein situated, and the same, when made, shall remain on deposit for one month in the office of the railroad commission and be for said time subject to the objections thereto which may be filed ; but the taxes on other real estate belonging to railroads, than that forming a part of the road, shall not be extended on the rolls.

THE SAME ; OBJECTIONS HEARD, ETC.

3881. It shall be the duty of the railroad commissioners to meet in the capitol at the city of Jackson, on the first Monday in July of each year, or in case of failure, as soon thereafter as practicable, for the purpose of hearing and considering objections to assessments made by them, and they shall remain in session until all objections are heard and disposed of, and they may if they think objections just sustain the same and amend assessments, if necessary, accordingly.

THE SAME; ASSESSMENTS SENT TO THE COUNTIES.

3882. So soon as the assessment rolls have remained subject to objection for one month, and when all objections, if any, are disposed of, the assessment rolls shall be approved either by order of the railroad commission, or by operation of law, and the same shall be sent to the clerks of the boards of supervisors of the respective counties, who shall file and preserve the same as a record.

THE SAME; DUTY OF THE CLERK.

3883. The clerk shall make two copies of said assessment rolls, as of other assessment rolls, and dispose of them as provided by law in case of the general assessment rolls; and perform all duties required of him in other cases. (See §3497a.)

THE SAME; THE TAX COLLECTORS.

3884. The tax collectors shall collect the railroad taxes from said rolls in all respects as he collects other taxes; but in case of a sale for delinquent railroad taxes the collector shall first seize and sell personal property, or lands other than the road-bed, and second, rolling stock, and lastly, the road-bed of the railroad in his county.

TELEGRAPH, EXPRESS, SLEEPING CAR COMPANIES, ETC.

3885. Telegraph, express, sleeping car, palace car and dining car companies shall be assessed for *ad valorem* taxation in the same manner as railroads; and the railroad commissioners shall be assessors thereof, and shall perform the same duties in respect thereto as in the case of railroads, and at the same time and with like effect; the clerks and tax collectors shall perform the like duties as required in case of railroads.

THE SAME; SCHEDULES.

3886. The person or corporation owning or operating a telegraph line, or carrying on the business of an express, sleeping car, palace car, or dining car company, shall file the schedules required of railroads within the time and under like penalties, and the schedules shall contain the same or such of the particulars required of railroads as to the property and rights of the company as the railroad commissioners shall direct and such other particulars as they shall demand.

INDEX.

Accidents—by railroads in Mississippi.....	114
Alabama & Vicksburg R. R.—officers, etc.....	54-58
Valuation, etc., 1892.....	72-88, 94
Alabama & Great Southern—officers, etc.....	51-54
Valuation and tax in Lauderdale.....	95
Circulars—relating to telephone and express com- panies.....	112-113
Classification and Mileage—of railroads for privilege taxes 1893.....	103-104
East Tenn., Va. & Georgia R. R.—officers, etc.....	44-47
Valuation and state tax 1892.....	75-88, 94
Express—rates prescribed for packages by.....	113
Express and Telegraph Companies—valuation, etc., for 1892.....	65-88
Express, Telephone and Pullman Car Companies— recapitulation 1892..	97-102
Georgia Pacific R. R.—officers, finances, etc., of.....	27-33
Valuation and State tax for 1892.....	66-88, 93
Gulf and Chicago R. R.—officers, etc.....	58-60, 94
Valuation and State tax 1892.....	82-88
Gulf and Ship Island R. R.—officers, etc.....	60-61
Valuation and State Tax for 1892.....	71-88, 93
Illinois Central R. R.—officers, finances, etc., of.....	12-17
Valuation and assessment for 1892.....	65-90
Kansas City, Memphis and Birmingham R. R.—offi- cers, etc.....	33-37
Valuation and State tax for 1892.....	65-88, 94
Laws—relating to Railroads, and Railroad Commis- sion	115-134
Louisville & Nashville R. R.—valuation, etc., 1892.	71-88, 94
Memphis & Charleston R. R.—valuation, etc., 1892	64-84, 193
Meridian & Brookhaven & Natchez R. R.—valuation for 1892.....	77, 88
Mileage—in Mississippi.....	11

- Mobile & Ohio Railroad—officers, finances, etc., of... 23-27
 - Valuation and assessments for 1892.....64-88, 95
- New Orleans & Northeastern R. R.—officers, etc., of.. 47-51
 - Valuation and State tax for 1792 68-88, 95
- New Orleans and Northwestern R. R.—Offices, etc.... 61-63
 - Valuation and Taxes in Adams County..... 64-93
- New Orleans, Mobile and Texas R. R.—Offices, etc.... 36 43
 - Privileges, Taxes, Classification and Mileage for.103-102
- Railroad Accidents—in Mississippi..... 113
- Railroad Assessments—Recapitulation for 1893..... 96
 - For 1892..... 101-112
- Recapitulation—of Assessments of Railroads, Tele-
 - graph and Express Companies for 1893..... 64-88
 - Of Railroads, by Counties, for 1893.....89-96
 - For 1892..... 105-114
 - Of Express, Melegragh and Pullman Car Com-
 - panies, for 1893... ..96-162
- Report of Commissioners—general statement..... 3-10
- Supervisors of Common Carriers—laws relating to.. 127
- Telegraph and Express Companies—valuation, etc.,
 - for 1892..... 65-88
- Telegraph Messages—rates prescribed for..... 112
- Yazoo & Mississippi Valley R. R.—officers, etc., of... 17-23
 - Valuation and assessments for 1892.....64-88-90-92